



**ANDHRA PRADESH HIGHER EDUCATION
REGULATORY AND MONITORING COMMISSION**

III Floor, Sree Mahendra Enclave, NRI Block (C-Block),
NH-16, Tadepalli, Guntur District - 522501
Office Telephone: 08645 274443 E-mail Id : aphermc@gmail.com



Lr.No.173/APHERMC/AMDN/2025

Date: 07.02.2025

From
The Member Secretary & CEO
Andhra Pradesh Higher Education
Regulatory and Monitoring
Commission
Tadepalli, Guntur District.

To
The Special Chief Secretary to
Government,
Health, Medical & Family Welfare
Department, A.P. Secretariat
Velagapudi, Guntur District – 522503.

Sir

Sub: APHER&MC – Submission of the fee structure for the PG Programmes offered by **C K S Teja Institute of Dental Science, Tirupati** for the period 2020-23 in compliance with Hon'ble High Court Common order dated 12.12.2024 in W.P.No.9871 of 2020 and batch – Request to issue orders – Reg.

- Ref: 1. APHERMC Act, 2019 (Act No.20 of 2019).
2. Notification to regulate the fee structure for the Professional programmes offered at the Private Un-aided Higher Educational Institutions, Dt. 09.01.2020.
3. Guidelines for furnishing fee proposals by Private Un-aided Professional Institutions (Medical, Dental, Ayush, Nursing, Para medical, Agriculture and Horticulture) in the State of A.P. for the block period 2020-21 to 2022-23.
4. G.O.Ms.No.56, dated 29.05.2020, issued by the Health Medical and Family Welfare (C1) Department.
5. Hon'ble High Court Common order dated 12.12.2024 in W.P.No.9871 of 2020 and batch.
6. Lr from General Secretary, the Andhra Pradesh Private Medical and Dental Colleges Management's Association, Dt.21.12.2024.
7. Notification to regulate the fee structure for the Professional programmes offered at the Private Un-aided Higher Educational Institutions, Dt. 19.12.2024.
8. 118th Meeting Minutes of the APHERMC, Dt.07.02.2025.

With reference to the subject and references cited, I wish to inform you that the 118th Meeting of the Commission, held on 07.02.2023 at 04:00 PM, deliberated on regulating the fee structure for PG Programmes at **C K S Teja**

Institute of Dental Science, Tirupati for the block period 2020-23, in compliance with the Hon'ble High Court Common Order dated 12.12.2024 in W.P.No.9871 of 2020 and batch.

I am directed to forward the Extracted Minutes of the 118th Meeting, along with the recommendations regarding the proposed fee structure for PG Programmes at **C K S Teja Institute of Dental Science, Tirupati**. The methodology, procedures, and justifications for fee regulation have been detailed in the enclosed minutes.

In this regard, I am directed to request you to take the necessary action and issue appropriate orders under Section 7 of the Andhra Pradesh Educational Institutions (Regulation of Admissions and Prohibition of Capitation Fee) Act, 1983, for the implementation of the proposed fee structure.

Thank you for your attention to this matter.



Yours faithfully,

MEMBER SECRETARY & CEO
APHERMC

Encl.:

1. Minutes of the 118th meeting of APHERMC held on 07.02.2025.
2. Annexure-I: Notification of APHERMC dated 09.01.2020.
3. Annexure-II: Guidelines for furnishing fee proposals by Private Un-aided Professional Institutions (Medical, Dental, Ayush, Nursing, Para medical, Agriculture and Horticulture) in the State of A.P. for the block period 2020-21 to 2022-23.
4. Annexure-III: Notification of APHERMC dated 19.12.2024 along with Guidelines for furnishing fee proposals.
5. Annexure-IV: Statement of Institutional and Quality Parameters for the block period 2020-23.
6. Annexure-V: First Personal Hearing Notice issued to C K S Teja Institute of Dental Science, Tirupati dated 01.01.2025
7. Annexure-VI: Second Personal Hearing Notice issued to C K S Teja Institute of Dental Science, Tirupati dated 20.01.2025.
8. Annexure-VII: Compliance with the directions of the Hon'ble High Court regarding instances of disagreement head-wise proposed by the institution/clarifications – Consideration
9. Annexure-VIII: Fee determined for C K S Teja Institute of Dental Science, Tirupati for the block period 2020-21 to 2022-23

Copy:

PS to Chairman, Andhra Pradesh Higher Education Regulatory and Monitory Commission, Tadepalli, Guntur District.



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Office Telephone : 08645 274443 Email Id : apthermc@gmail.com



**EXTRACT OF MINUTES OF 118th MEETING OF THE ANDHRA PRADESH HIGHER
EDUCATION REGULATORY AND MONITORING COMMISSION HELD ON
07.02.2025 AT 04.00 PM**

The Commission has taken into consideration the following facts and figures in the process of regulating the fee of the programmes offered by C K S Teja Institute of Dental Science, Tirupati for the block period 2020-23.

The Commission convened meeting on 07.02.2025 and resolved to issue final recommendations (Orders), as directed by the Hon'ble High Court in its common order dated 12.12.2024 in W.P.No.9871 of 2020 and related cases.

The Meeting is attended by the following:

S.No.	Name	Designation
1.	Justice M. Venkata Ramana	Chairperson
2.	Prof. P. Vijaya Prakash	Vice-Chairperson
3.	Prof. D. Suryachandra Rao	Member Secretary & CEO
4.	Prof. N.P. Eswara Reddy	Member (Academic)
5.	CA Ravi Kiran K. S. R.	Member (Finance)
6.	Dr. N.Ramanaiah	Member (Academic)
7.	Sri. P. Ramesh Kumar, IAS (Retd.)	Member (Administration)

1. Establishment of APHERMC:

The Government of Andhra Pradesh, through the enactment of the Andhra Pradesh Higher Education Regulatory and Monitoring Commission Act, 2019 (Act 20 of 2019), established the Andhra Pradesh Higher Education Regulatory and Monitoring Commission (APHERMC), effective from 19.08.2019, as per G.O.Ms.No.41, Higher Education (U.E.) Department. Under the provisions of this Act, the Commission is mandated to take all necessary measures to ensure the coordinated and integrated development of higher education while maintaining high academic standards across institutions in the state. The Commission is governed by the Rules and Regulations made under this Act and notified by the Government vide G.O.Ms.No.49 and G.O.Ms.No.12, Higher

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Education (U.E) Department dated 11.10.2019 and 04.03.2020 respectively.

2. Powers of APHERMC:

As per Section 9(a) of the Andhra Pradesh Higher Education Regulatory and Monitoring Commission Act, 2019 (Act No. 20 of 2019), the Commission is empowered to ensure and uphold academic standards in higher education institutions. This includes overseeing education quality, teaching methodologies, examination systems, research activities, faculty qualifications, and infrastructure in accordance with the guidelines issued by State and Central Regulatory Authorities from time to time. Additionally, under Section 9(b) of the Act, as amended, the Commission is vested with the authority to monitor and regulate the fee structure in higher educational institutions.

3. Prohibition of Capitation fee:

The Andhra Pradesh Educational Institutions (Regulation of Admissions and Prohibition of Capitation Fee) Act, 1983 (Act No. 5 of 1983) was enacted to regulate admissions into educational institutions and prohibit the collection of capitation fees. As per Section 4A of the Act, educational institutions may admit foreign students and Non-Resident Indian (NRI) students upon payment of a higher fee, in accordance with prescribed guidelines. The revenue generated is intended for infrastructure development, facility enhancement, and overall institutional improvement. Furthermore, no educational institution is permitted to charge fees beyond the officially notified amount, ensuring transparency, affordability, and fairness in the fee structure.

4. Regulation of fee structure of HEIs:

As established in landmark judgments by the Hon'ble Supreme Court, including T.M.A. Pai Foundation v. State of Karnataka [(2002) 8 SCC 481], Islamic Academy of Education v. State of Karnataka [(2003) 6 SCC 697], P.A. Inamdar & Others v. State of Maharashtra [(2005) 6 SCC 537], and Vasavi Engineering College Parents Association v. State of Telangana

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[(2019) 7 SCC 172], the settled legal principle is that fee structures must be regulated on an institution-wise basis to prevent commercialization, profiteering, or the collection of capitation fees. Education is recognized as a charitable service, and accordingly, its financial operations must adhere to accounting principles applicable to non-profit and non-business organizations. The primary objective is to ensure transparency, affordability, and accessibility in educational institutions while maintaining high academic standards.

5. Admission Quota in PG Programmes:

In compliance with the Hon'ble Supreme Court's judgment in P.A. Inamdar Vs. State of Maharashtra (AIR 2005 SC 3226) and the consensual agreement between the State Government and Associations of Private Un-Aided Medical/Dental Colleges, a seat matrix was established through G.O.Ms.No.70, Health, Medical & Family Welfare (C1) Department, dated 03.05.2017.

A legal challenge against this Government Order (G.O.) was dismissed by the Hon'ble High Court of Andhra Pradesh in W.P. (PIL) No. 131 of 2017 and related cases, through its order dated 20.01.2021.

Seat Distribution (Convener Quota & Management Quota)

- 50% seats under Convener Quota, and 50% under Management Quota.
- Convener Quota: 50% each of the total intake of seats in each specialty.

Sub-Categorization of Management Quota (50%)

- Sub-Category 1: 25% - General Merit Quota
- Sub-Category 2: 15% - NRI Quota
- Sub-Category 3: 10% - Institutional Quota

This structured allocation ensures fair distribution of seats while maintaining transparency, accessibility.

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6. Background:


The Andhra Pradesh Higher Education Regulatory and Monitoring Commission issued a notification dated 09.01.2020 for the purpose of reviewing, regulating and determining the fee structure for the block period 2020-21 to 2022-23. A copy of notification is enclosed as **ANNEXURE-I**. Pursuant thereto, the Medical and Dental colleges in the State submitted data as per the guidelines covering 31 schedules, covering income, expenditure, quality parameters maintained at the institution both academic and infrastructure etc. A copy of the guidelines then issued is **ANNEXURE- II**. The Andhra Pradesh Higher Education Regulatory and Monitoring Commission, through Lr.No.580/APHERMC/FF-MEDICAL/2020-21, dated 24.05.2020, forwarded its proceedings recommending the fee structure for the academic years 2020-21 to 2022-23. Subsequently, the Government of Andhra Pradesh formally notified the recommended fee structure through G.O.Ms.No.56, Health, Medical & Family Welfare (C1) Department, dated 29.05.2020.

Medical and Dental Colleges offering PG Programmes filed writ petition W.P.No.9871 of 2020, W.P. Nos. 5696 & 5699 of 2022, W.P. Nos. 9750, 9812, 9814, 9874, 9875, 9876, 9877, 10159, 10195, 10229, 10290, 10292, 10300, 10345 & 10371 of 2020 and W.P. (PIL) No. 150 of 2020. before the Hon'ble High Court of Andhra Pradesh, challenging the validity of G.O.Ms.No.56, Health, Medical & Family Welfare (C1) Department, dated 29.05.2020.

The Hon'ble High Court disposed of the above writ petitions vide common order dated 12.12.2024. In its order, the Hon'ble High Court set aside G.O.Ms.No.56 and issued the following directions:

“ ...

34. *Be that as it may, we hold that G.O.Ms.No.56, dated 29.05.2020, issued by the Health Medical and Family Welfare (C1) Department is unsustainable in law. The same is accordingly set aside. The commission is directed to undertake the exercise of fee fixation to examine the proposed fee structures individually in all the cases and*

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pass orders thereupon within a period of two (2) months. In case the Commission wishes to disagree with the fee proposed in regard to any head, an opportunity would be given to the concerned institution to seek its view on the same before final orders are passed, which should be reasoned.

35. We make it clear that in case the Commission increases the fee structure of any of the colleges, the same would entitle such of the petitioner colleges to claim the balance fee from the candidates who are either undergoing the course or have even completed the courses, as per the undertakings submitted by them. However, we leave the colleges free to decide whether they would proceed to claim such additional fee.

...”

The Andhra Pradesh Private Medical and Dental Colleges Management's Association and some Medical and Dental Colleges submitted letters dated 21.12.2024 and 26.12.2024 to the Commission with a request to determine the fee structure for the PG Medical/Dental programmes offered by them for the block period 2020-21 to 2022-23 as directed by the Hon'ble High Court in its common order dated 12.12.2024 in W.P.No.9871 of 2020 and batch. In these letters, the institution requested to calculate the fee incorporating tuition fee fixed by Government of AP as per G.O.Ms.No.175 dated 25.12.2021 for college name for the block period 2017-18 to 2019-20.

The Commission is required to consider and follow the guidelines enclosed to notification dated 09.01.2020 for regulating and determining the fee for these programmes. The Commission has regulations covering the guidelines to process the claims of the colleges for the fee structure, which were notified on 04.03.2020 vide G.O.Ms.No.12, Higher Education (U.E) Department. Since the notification issued by the Commission is dated 09.01.2020 before issuance of the above G.O.Ms.No.12, the Commission followed the guidelines stated above that were part of the Notification.

In compliance with the directions of the Hon'ble High Court of Andhra

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Pradesh's by orders dated 12.12.2024 in W.P.No.9871 of 2020 and batch, the Commission issued a fresh notification on 19.12.2024, proposing to review and regulate the fee structure for the block period 2020-21 to 2022-23. A copy of the notification is enclosed as **ANNEXURE – III**.

7. Data requirements:

All private un-aided non-minority and minority medical and dental colleges offering Postgraduate Medical and Dental programmes were required to submit relevant data, including their audited financial statements for the financial years 2017-18 and 2018-19, in the prescribed Schedules (No.1 to 31). The Commission has requested the colleges to submit audited financial statement for the financial year 2019-20. In compliance with these directives, the colleges requested the Commission by their letters to consider the data already submitted pursuant to the 09.01.2020 notification, while furnishing Schedule 1 basing on G.O.Ms.No.175 dated 25.12.2021. This data was essential for the regulation and determination of fees for the respective programmes during the block period 2020-23. The Commission is determining institution-specific fees for Convener and Management quota seats, taking into account each institution's income and expenditure details. This decision is being formalized through the issuance of this reasoned order.

8. Evaluation of Data:

(a) The Commission evaluates the submitted data for each institution based on both quantitative and qualitative parameters. Qualitative parameters are assessed using 34 specific criteria, with separate marks awarded for each parameter on a five-point scale. Based on the total marks, institutions are evaluated on a graded scale to ensure a structured and objective assessment. Qualitative parameters complement this evaluation, providing a comprehensive review of institutional performance. The detailed statements and assessment criteria are provided in **ANNEXURE – IV**.

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(b) All quantitative/financial aspects were evaluated by Member Finance with the assistance of the Chartered Accountants engaged by the Commission. These professionals conducted the assessment in accordance with standard accounting practices, ensuring compliance with the guidelines issued by the Commission and other Regulatory Authorities. As part of their review, the Chartered Accountants provided detailed data (worksheets) for further evaluation of quantitative aspects.

9. Personal Hearing:

The Medical and Dental Colleges submitted the available data, including their fee proposals, that were evaluated by the Chartered Accountants appointed by the Commission, Member (Finance) and other Members of the Commission. Thereupon the Commission issued notice Lr.No.05/APHERMC/ADMIN/2025 dated 01.01.2025 with a direction to the Principal, C K S Teja Institute of Dental Science, Tirupati to submit clarifications with reference to deficiencies enlisted in its annexure along with the evaluation report prepared by the Chartered Accountants through email and especially to attend a personal hearing on 07.01.2025, along with all required documents to submit their objections/clarifications if any, against the proposed disallowances. This notice along with the enclosure is **ANNEXURE-V**

To ensure a fair and transparent review process, the Commission provided an opportunity through the first round of personal hearings to all medical and dental colleges during 06.01.2025, 07.01.2025, and 08.01.2025. These hearings allowed institutions to present and defend their proposed fee structures for the ensuing block period, supported by relevant documentation.

The Commission issued another notice Lr.No.79/APHERMC/ADMIN/2025 dated 20.01.2025 requesting the Principal of C K S Teja Institute of Dental Science, Tirupati to attend a Second Personal Hearing on 28.01.2025, along with all required documents. This notice along with enclosure is **ANNEXURE-VI**. This

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hearing was convened especially to provide an opportunity for the medical and dental colleges to obtain their views/clarifications regarding the proposed disallowances of certain expenditures claimed under specific heads, as identified by the Chartered Accountants, in accordance with the directions of the Hon'ble High Court.

The Commission has carefully considered expenditures directly related to imparting education while regulating the fee structure. Additionally, it has factored in general inflation trends over successive years and accounted for appropriate allowances, such as provisions for future development and depreciation. To ensure accuracy, the Commission recalculated the cost per student based on the financial data reviewed and restructured by Chartered Accountants. The cost per student was determined in accordance with the sanctioned intake for the block period 2020-21 to 2022-23.

The purpose of this comprehensive review is to regulate the proposed fee structure of institutions, ensuring that it aligns with principles of fairness and transparency. This exercise aims to eliminate any scope for profiteering, prevent institutions from being run as commercial enterprises, and strictly prohibit the collection of capitation fees.

10. Allowances, Inflation, and Depreciation:

In the process of regulating fees for programmes offered by private un-aided non-minority and minority medical and dental colleges, the Commission has approved an annual increase of 3% in the allowable salary structure for both teaching and non-teaching staff during the block period 2020-23. This results in a cumulative increase of 9.27% (3% + 3.09% + 3.18%).

To offset the impact of inflation, a 5% annual increase has been factored in for three years on total eligible expenditures, including development expenses. Additionally, depreciation is permitted at the following rates:

- 25% for books, computers (hardware & software)

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- 15% for machinery, furniture, and vehicles (ambulance/water tanker)
- 10% for buildings.

11. Furtherance factor – Method of determination:

A reasonable surplus is allocated to each institution to support future development, system expansion, and educational infrastructure needs. The Hon'ble Supreme Court, in *Islamic Academy of Education vs. State of Karnataka* [(2003) 6 SCC 697], observed that the allowable range for furtherance should be between 6% and 15%. Based on this precedent, the Commission adopted a structured approach to determine the permissible percentage of furtherance, considering qualitative parameters institution-wise.

The qualitative parameters were developed by Members of the Commission who are experts in this field of Collegiate and University Administration, considering 34 key factors with a total score of 147 points, assessed using a five-point scale. This scale allocates furtherance percentages ranging from 6% to 15%, with a class interval of 13 points per furtherance level. To ensure a fair and rational approach, the Commission applied the most favorable outcome based on qualitative assessments when determining the furtherance percentage for each institution.

This Institution has furtherance percentage at 9 basing on these parameters.

12. Compliance with the directions of the Hon'ble High Court regarding instances of disagreement head-wise proposed by the institution/clarifications – Consideration:

Second round of personal hearing was conducted in compliance with the directions of the Hon'ble High Court, details of which are stated in para 9 supra.

In compliance with these directions, the Commission considered:

- The material available on record submitted by the institution
- Clarifications and views expressed by the institution in writing and

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orally through personal hearings.

- The specific objections raised by the College on 28.01.2025, pursuant to the Commission's letter dated 20.01.2025, along with the records submitted during the personal hearings on 06.01.2025 and 27.01.2025.

The institution agreed with the evaluation process, manner of considering the fee proposal given by them and the clarification/justification offered by the Commission thereon during the programmes of second personal hearing.

The observations of the Commission on the views/clarifications offered by the institution pursuant to the notice along with annexure thereof for second personal hearing, are summarized and shown at **ANNEXURE-VII**.

13. Proposed Fee Structure:

The Commission, in accordance with the guidelines enclosed to the Notification dated 09.01.2020 and order of the Hon'ble High Court in W.P.No.9871 of 2020 & batch dated 12.12.2024, has issued this order assigning reasons as above and as stated in **ANNEXURES-V & VI** to regulate the annual fee payable by students of the PG Dental programmes at **C K S Teja Institute of Dental Science, Tirupati**.

The finalized fee structure for the block period 2020-21 to 2022-23 is detailed in the **ANNEXURE-VIII**. The fee structure so determined is just and appropriate, to recommend.

In view of the law settled in *T.M.A. Pai Foundation v. State of Karnataka* [(2002) 8 SCC 481], *Islamic Academy of Education v. State of Karnataka* [(2003) 6 SCC 697], *P.A. Inamdar & Others v. State of Maharashtra* [(2005) 6 SCC 537], and *Vasavi Engineering College Parents Association v. State of Telangana* [(2019) 7 SCC 172 and followed in *Consortium of Engineering Colleges Management Association, Hyderabad vs. Government of AP & Others* [(2012) 3 ALT 686 (DB)], **the Commission has applied a uniform fee for:**

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- **Convenor quota (50%)**
- **25% of the Management quota**
- **10% of the Institutional quota**


For the NRI quota (15%), the Commission is of the considered view that the Government shall notify the fee.

ANNEXURE-I to ANNEXURE-VIII shall be treated as part and parcel of these Minutes/Proceedings.

The Commission resolved to recommend uploading the minutes relating to regulating and finalising the fee structure of all the Medical and Dental Colleges offering PG programmes for the block period 2020-21 to 2022-23 on the official website of the Commission.

Resolutions:

1. Considering all the facts and circumstances, upon hearing the private un-aided non-minority and minority Medical and Dental college managements offering PG Programmes, evaluation reports, and worksheets of the audited financial statements, in due compliance of the directions of the Hon'ble High Court in W.P.No.9871 of 2020 and batch, the Commission resolved to recommend the fee structure for the block period **2020-21 to 2022-23**, shown in **ANNEXURE-VIII** for the **PG Programmes offered by C K S Teja Institute of Dental Science, Tirupati.**
2. These Minutes/Proceedings are available on the website of Andhra Pradesh Higher Education Regulatory and Monitoring Commission i.e., <https://aphermc.ap.gov.in/>
3. Further, it is resolved to recommend that the said fee structure in due compliance with the orders of the Hon'ble High Court of AP in W.P.No.9871 of 2020 and batch be considered and notified by the Government under Section 7 of Andhra Pradesh Educational Institutions (Regulation of Admissions and Prohibition of Capitation Fee) Act, 1983

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(Act 5 of 1983) for the Academic years 2020-21 to 2022-23, subject to the following directions:

- a) The fee is an all-inclusive annual fee including various fees like tuition fee, admission fee, special fee, laboratory/library fee, computer/internet fee, maintenance and amenities fee, extracurricular activities fee, development fee and other recurring expenditures.
- b) The aforesaid fee regulated for the C K S Teja Institute of Dental Science, Tirupati offering PG Dental programmes mentioned in the **ANNEXURE-VIII** does not include hostel, transport, mess charges, etc.
- c) The institution shall collect the annual fee for every year in two half-yearly instalments at the time of Semester Registration.
- d) The same fee shall continue for the students admitted during the block period of 2020-21 to 2022-23 till they complete the programme.
- e) The institution shall not charge either directly or indirectly any other amount over and above the fee fixed in the **Annexure-VIII**. If any other amount is charged under any other head or guise i.e., donations, the same would amount to charging capitation fee and are liable to be prosecuted under Section 9 of Andhra Pradesh Educational Institutions (Regulation of Admissions and Prohibition of Capitation Fee) Act, 1983 (Act 5 of 1983) apart from imposing appropriate penalty under the APHERMC Act, 2019 and the APHERMC Rules, 2019.
- f) Stipend shall be paid to the PG students on par with the students in the Government PG Medical and Dental Colleges.
- g) *The institutions are cautioned to maintain proper accounts following lawful practices (Accrual/Mercantile basis of Accounting) including processing payments and receipts through Banks and follow the Regulations as well as guidelines of the Commission in submitting data for evaluation and regulation of fee proposals henceforth. In default their respective fee proposals are liable to be rejected under Regulation 5 (B)(viii) of APHERMC Regulations and such instances shall not be forwarded to the Government for fixation of fee.*

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h) In case of any deviation from these directions, the Commission shall initiate action entailing serious penal consequences as per the Act and Rules made thereunder.

i) Direction of Hon'ble High Court of AP in W.P.No.9871 of 2020 and batch is as follows:

“... ”

35. *We make it clear that in case the Commission increases the fee structure of any of the colleges, the same would entitle such of the petitioner colleges to claim the balance fee from the candidates who are either undergoing the course or have even completed the courses, as per the undertakings submitted by them. However, we leave the colleges free to decide whether they would proceed to claim such additional fee.*

...”

j) The institution is directed to return the excess fees collected from the students if any, than regulated, determined by the Andhra Pradesh Higher Education Regulatory and Monitoring Commission by this recommendation through the minutes and notified by the Government.

Sd/-

Justice M. Venkata Ramana
Chairperson

Sd/-

Prof. P. Vijaya Prakash
Vice Chairperson

Sd/-

Prof. D. Suryachandra Rao,
Member Secretary & CEO

Sd/-

Dr. N.Ramanaiah,
Member Academic

Sd/-


Prof. N.P. Eswara Reddy,
Member Academic

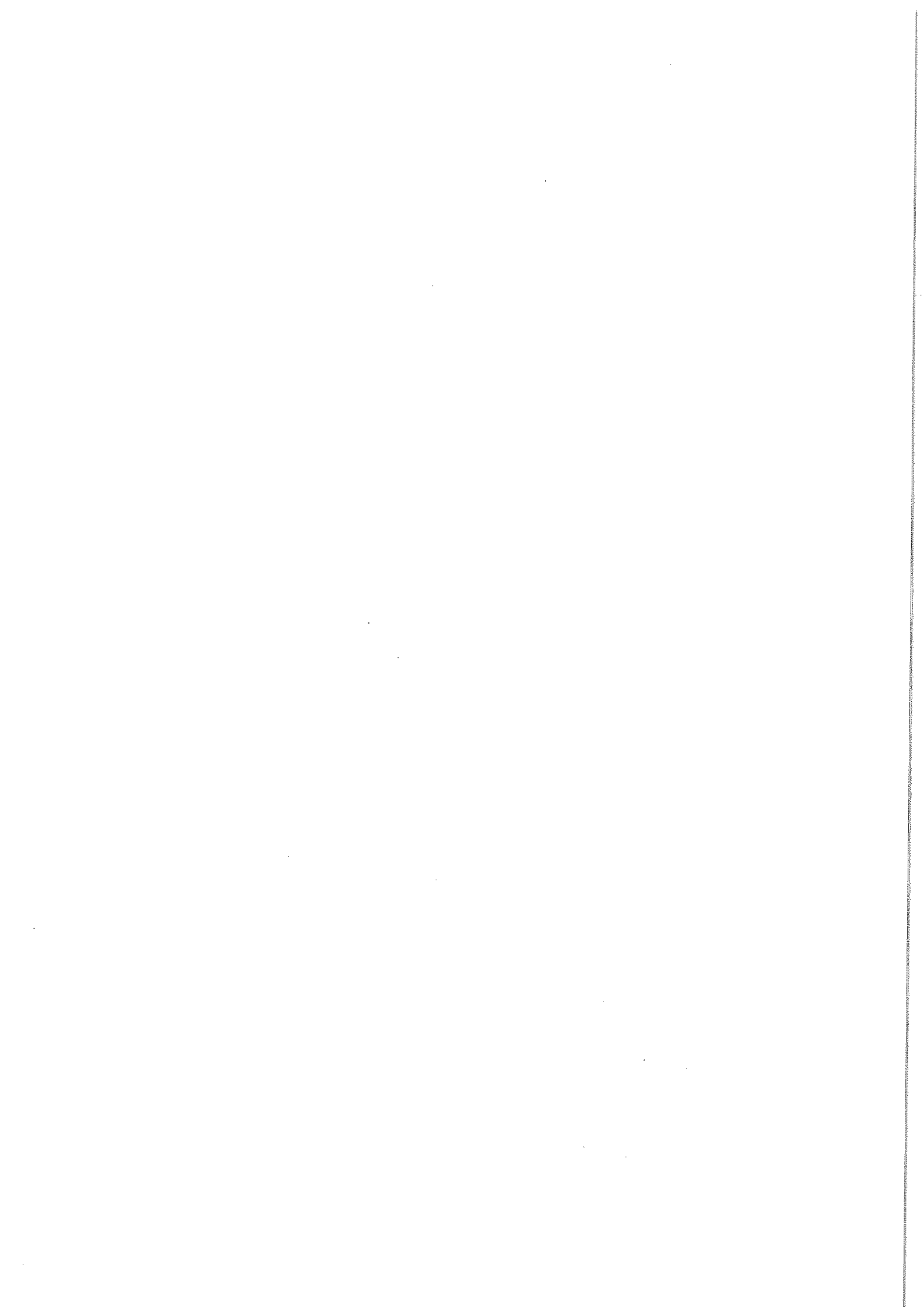
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CA Ravi Kiran K.S.R
Member Finance

Sd/-

P. Ramesh Kumar IAS (Retd.)
Member Administration

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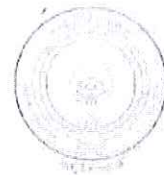




ANNEXURE-I

ANDHRA PRADESH HIGHER EDUCATION REGULATORY AND MONITORING COMMISSION

III Floor, Sree Mahendra Enclave, NRI Block (C-Block),
NH-16, Tadepalli, Guntur District - 522501
Office Telephone: 08645 274443 Email Id : aphermc@gmail.com




NOTIFICATION

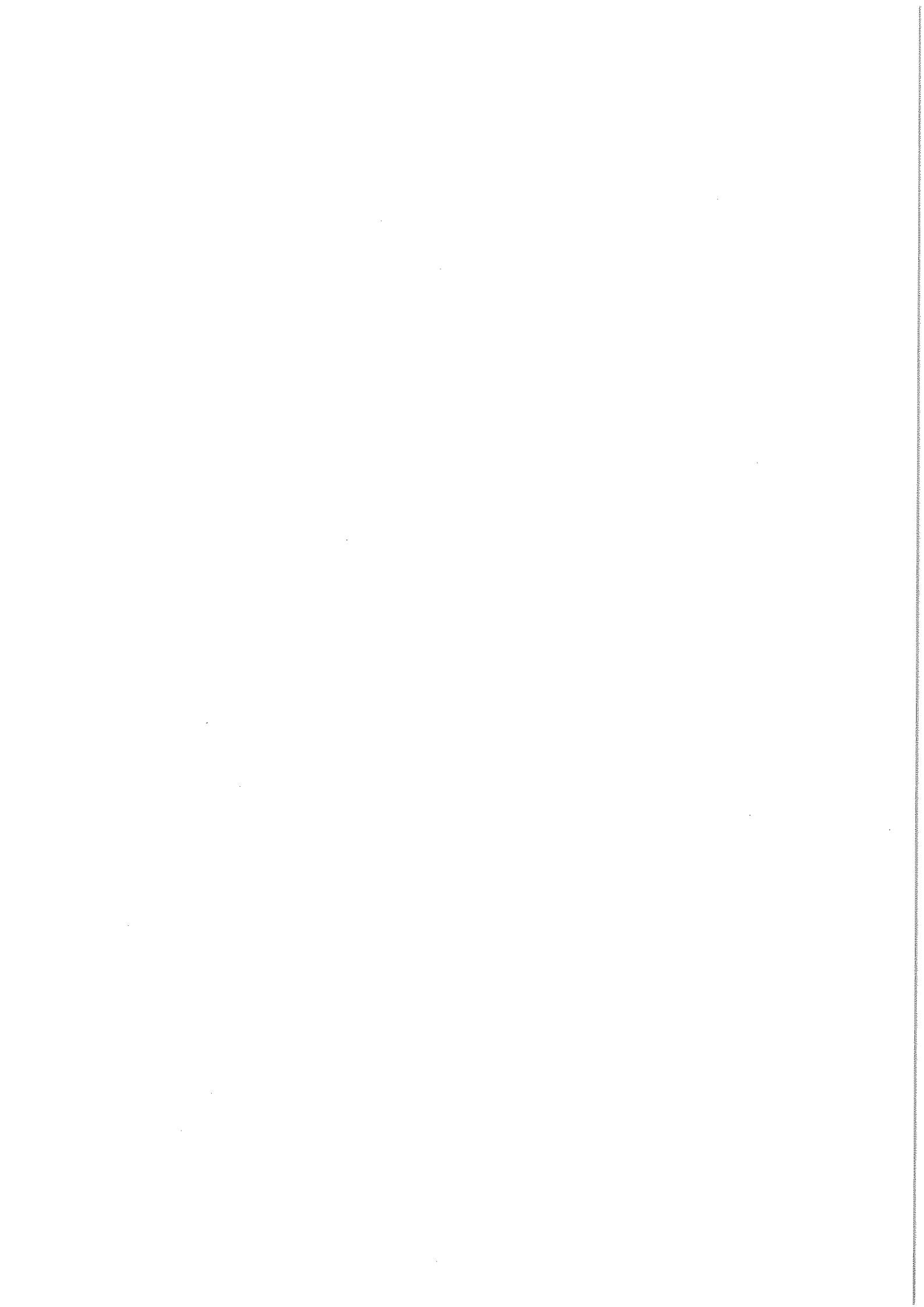
The Andhra Pradesh Higher Education Regulatory and Monitoring Commission (**APHER&MC**) proposes to review and determine fee structure for **UG, PG and Super specialities in Medical programmes; UG and PG in Dental; Ayush programmes; UG, PG and Diploma in Nursing; Paramedical programmes and Agriculture and Horticulture programmes** in Private Un-aided Professional Institutions in the State of Andhra Pradesh for the block Period **2020-21 to 2022-23**.

The Managements of all Private Un-aided Professional Institutions in the State of Andhra Pradesh are hereby required to submit relevant data, together with their Audited Financial Statements for the years 2017-18 and 2018-19, in the prescribed schedules, **online** at <http://aphermc.ap.gov.in> Submissions can be made from 27.01.2020 onwards as per the guidelines available in the **APHER&MC** website. The data shall be furnished programme-wise, after payment of processing charges, as prescribed in the guide lines through online payment gateway. The Institutions which do not propose any fee proposals or not responsive shall not be permitted to collect any fee for the block period 2020-21 to 2022-23 for the said programmes. The last date for online submission of data is **29.02.2020 at 05:00 P.M**

Tadepalli,
Dated 09-01-2020.


SECRETARY
MEMBER SECRETARY
A.P. HIGHER EDUCATION
REGULATORY AND MONITORING COMMISSION

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ANNEXURE - II

Guidelines for furnishing fee proposals by Private Un-aided Professional Institutions (Medical, Dental, Ayush, Nursing, Para medical, Agriculture and Horticulture) in the State of A.P. for the block period 2020-21 to 2022-23.

1. As per the dicta laid down in TMA Pai Foundation Vs State of Karnataka (2002) 8 SCC 481 and in P.A. Inamdar Vs State of Maharashtra (2005) 6 SCC 537, the unaided private professional colleges as per the rights guaranteed under Article 19 (1)(g) of Constitution of India is engaged in an occupation and as such, they are entitled to make surplus of not more than 15% per annum for the development of the institution. In another judgment of the Supreme Court of India i.e. Indian Medical Association Vs Union of India reported in (2011) 7 SCC at Paras 93 and 94 it is categorically culled out that these educational institutions should run for charity and not for earningsurplus.
2. As per the provisions of Prohibition of Capitation Fee Act, the collection of capitation fee by Private Unaided Professional Institutions by whatever name is illegal.
3. The Institutions shall submit final audited statements of income and expenditure, and balance sheets and indicate requirements for the developmental needs for the immediately preceding year, particulars of expenditure incurred on salaries and infrastructure and other particulars (with supporting bills, vouchers or receipts etc.).
4. Accordingly, any fee proposals in respect of Private Unaided Professional Institutions will be evaluated keeping in view the above noted cardinal principles.
5. It is therefore necessary that the fee proposals furnished by the Private Unaided Professional Institutions have to be evaluated based on the income and expenditure of the institutions as well as the Societies/Trusts under which umbrella the said institutions are established/functioning.
6. Further in order to evaluate the fee proposals the following principles will be considered for adoption keeping in view the interest of both the institutions as well as the student community.

- i) All the required financial information should be submitted as per the Mercantile (Accrual) System of Accounting. Financial information submitted in any other system of accounting will not be treated as the information provided by the institution and the same will not be considered for the purpose of evaluation.
 - ii) If an institution previously followed any other system of accounting and for the purpose of fee fixation has migrated to the Mercantile (Accrual) System of Accounting, all the expenditure which pertains to the previous financial years shall be excluded while preparing the financial statements/ information to be submitted to the Andhra Pradesh Higher Education Regulatory and Monitoring Commission (APHER&MC).
 - iii) The fee shall be fixed based on the revenue expenditure including depreciation on the Assets of the institution.
7. In order to evaluate the total income of the institution the following heads are to be taken into consideration.
- i) Fee Receipts from the programme – **(Refer Schedule-1)**
 - ii) Fee receipts from other programmes run by the institution
(Refer Schedule-1).
 - iii) Other income like Collections/Fee from patients both in and out patients, investigation charges, Aarogyasri receipts and Other income like interest on investments, rents received, interest on fixed deposits etc **(Refer Schedule - 2).**
 - iv) Grants received from the Government and other sources
(Refer Schedule-14)
8. With regards to the expenditure it is broadly categorized as follows:
- A) Salary Expenditure:**
- i) Salary expenditure on teaching faculty who are fully qualified as per norms, including the age of retirement and within the required cadre strength as per the **Medical Council of India / Dental Council of India / Nursing Council of India/ State Government/NTRUHS** any other authorized body norms.

Note: 1. The salary expenditure of the teaching faculty for whom the Tax Deductions (TDS) are made only will be considered.

2. The proof of highest qualification of the teaching faculties concerned shall be uploaded.

(Refer Schedule - 3 for both 2018-19 & 2017-18).

- ii) Salary expenditure of teaching faculty who are not fully qualified regarding qualifications, age, and staff appointed beyond prescribed teacher student ratio etc. **(Refer Schedule - 4 for both 2018-19 & 2017-18).**
- iii) Salary expenditure of non-teaching staff, who are on regular scales and within the prescribed teaching and non-teaching ratio, including the age of retirement **(Refer Schedule - 5 for both 2018-19 & 2017-18).**
- iv) Salary expenditure of non-teaching staff, who are on consolidated / contract emoluments or reemployed beyond the age of retirement and staff engaged beyond the prescribed teaching and non-teaching ratio **(Refer Schedule - 6 for both 2018-19 & 2017-18).**
- v) The retirement age shall be **65** years for teaching faculty and **60** Years for non-teaching staff and **60** years for last grade servants.
- vi) Arrears of previous years' salary should not be included in the gross salary and should be shown separately.
- vii) In order to consider the expenditure on teaching and non-teaching staff, the cadre strength fixed by the respective competent authorities like **MCI /DCI/ NCI, State Government** etc., have to be adopted. Persons who are appointed over and above this strength shall be shown in the other related proforma.
- viii) Faculty norms shall be as per notification issued by respective competent authorities like MCI, DCI, NCI, State Government etc.
- ix) In case any of the employee service is utilized for more than one programme, such names shall be shown only in one programme.

- x) The teaching faculty should be qualified. Non-qualified teaching faculty will not be counted /considered for the purpose of expenditure.
- xi) **PAN number for teaching faculty is a must.** In respect of non- teaching and other staff also, PAN data shall be furnished, where monthly salary/emoluments/ honorarium/remuneration is Rs. 25,000 or more. If no PAN/wrong PAN data of them is given, the **expenditure to that extent will be ignored for the purpose of calculation of fee.**
- xii) Aadhar Card Number **MUST** be indicated both for teaching faculty/non-teaching faculty. If wrong data is furnished, the expenditure of such persons will be ignored.
- xiii) Payment of **salaries through cheque / bank will only be considered** for expenditure purpose in respect of teaching faculty.
- xiv) In case of non-teaching staff, the monthly honorarium / salary / remuneration, as the case may be, is more than Rs.5,000/- shall be made through cheque / bank. Cash payments shall be subject to production of evidence and scrutiny.
- xv) Audited financial statements for the financial year **2018-19** will be the basis for calculating the expenditure of the Institution.
- xvi) Audited financial statements for the financial years **2017-18** shall also be furnished along with the fee proposals.
- xvii) Acknowledgement of Returns of income filed with the **Income Tax Department for the asst. Years 2017-18 & 2018-19** pertaining to the **financial years 2017-18 & 2018-19 together with Form-10B/10BB** Audit Report shall be submitted along with the fee proposal.
- xviii) Audit report shall contain the signature of the Auditor, his name, ICAI membership number along with the following information: -
- i) PAN Number of the Auditor.
 - ii) E-mail id of the Auditor.
 - iii) Cell No. of the Auditor.

True copy


If the Auditor is a partner of the firm; following additional details shall be given;

- a) Firm ICAI Registration Number
- b) PAN Number of the Firm.
- c) E-mail id of the Firm.

NOTE:-

(a) If the above said details are not furnished, auditor's report will not be considered and the fee proposal will be summarily rejected.

(b) The APHER&MC has a right to direct the presence of Auditor or seek confirmation from him/her and the corresponding costs, if any, shall be met by the Institution concerned. It is the responsibility of the Institution to secure the presence of the auditor whenever required.

B. Other Expenditure.

- i) Statement of Legal Expenses (**Refer Schedule - 7**)
- ii) Statement of Gardening Expenses (**Refer Schedule - 8**)
- iii) Statement of Expenditure on Seminars, Workshops, Student Related Expenditure, Fests (**Refer Schedule - 9**)

NOTE: - Against the Items (i), (ii) and (iii), only student related expenditure will be considered.

- iv) Statement of Expenditure on Scholarships, Merit Awards etc., Spent by the Institution. (**Refer Schedule- 10**)
- v) Administrative and other expenditure (**Refer Schedule – 11**)
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14. Statement of Loans Received from Societies, Banks/ Financial Institution

and others by the institution. **(Refer Schedule - 20)**

15. Independent Income & Expenditure of the Society/Trust. **(Refer Schedule - 21)**
16. Independent Balance Sheet of the Society/Trust. **(Refer Schedule - 22)**
17. Building Infrastructure for the year 2018-19 **(Refer Schedule - 27)**
18. All Rooms for the year 2018-19 **(Refer Schedule - 28)**
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20. Other Areas for the year 2018-19 **(Refer Schedule - 30)**
21. Bank Statements of ITR-7 (2018-2019) & (2017-2018) **(Refer Schedule - 31)**
22. In case any institution runs more than one programme all the expenditure can be bifurcated and reflected in respective Schedules and the bifurcated expenditure shall be certified by Chartered Accountant. If clear bifurcation is not given the proposal shall be rejected.
23. The entire particulars would be obtained online. However, the institution shall provide a hardcopy of uploaded information duly signed by the Secretary/Correspondent/ Director/ Principal. The prescribed programme-wise processing charges to be paid through **PAYMENT GATEWAY** is as follows;
24. If a society/trust runs more than one institution, the data/information shall be furnished institution-wise.

1) Medical Colleges

S No	Name of the Programme	Processing charges in (Rs.)
a)	MBBS	Rs.72,000/-
b)	P G Programme	Rs.72,000/-
c)	Super specialty Programme	Rs.72,000/-

2) Dental Colleges

S No	Name of the Programme	Processing charges per Programme in (Rs.)
a)	BDS	Rs.72,000/-
b)	P G Programme (MDS)	Rs.72,000/-

3) Agriculture Colleges

S No	Name of the Programme	Processing charges
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		per Programme in (Rs.)
a)	B.Sc.(Hons.)Ag.	Rs.72,000/-

4) Horticulture Colleges

S No	Name of the Programme	Processing charges per Programme in (Rs.)
a)	B.Sc. (Hons.)Horti.	Rs.72,000/-
b)	M.Sc.(Horticulture)	Rs.72,000/-
c)	Ph.D.(Horticulture)	Rs.72,000/-

5) Nursing, Ayush, Para Medical and Physiotherapy Colleges

S No	Name of the Programme	Processing charges per Programme in (Rs.)
a)	B.Sc (Nursing), M.Sc (Nursing), Post Basic B.Sc(Nursing)	15,000/-
b)	BAMS / BHMS / BNYS	15,000/-
c)	Para Medical Programmes	15,000/-
d)	Physiotherapy Programmes	15,000/-

25. For the purpose of obtaining the relevant data, particulars are to be furnished institution-wise. If any institution runs more than one programme, the data relating to all the programmes is to be provided in one set of proformae. For this purpose the following -sets of proformae are evolved.

Appendix – I (To be furnished by the institutions running Medical and other programmes, if any)	MBBS, PG Medical, PG Super Speciality
Appendix – II (To be furnished by the institutions running Dental and other programmes, if any)	BDS, MDS
Appendix – III (To be furnished by the institutions running Nursing and other programmes, if any)	B.Sc (Nursing), M.Sc (Nursing), Post Basic B.Sc(Nursing)

Appendix – IV (To be furnished by the institutions running Paramedical and other programmes, if any)	DMLT, DOM, DMPHA(M)
Appendix – V (To be furnished by the institutions running Physiotherapy and other programmes, if any)	B P T, M P T
Appendix – VI (To be furnished by the institutions running Ayush and other programmes)	BAMS, BHMS, BNYS, BUMS, MD Homeo, MD Ayurveda, MD Naturopaty, MD UNANI
Appendix – VII (To be furnished by the institutions running Agriculture, Horticulture and other programmes)	B.Sc.(Hons.)Ag., B.Sc. (Hons.)Horti., M.Sc.(Horticulture), Ph.D.(Horticulture)

Note:

- a) If an institution runs only one programme for example MBBS, and does not run other programmes, the data has to be furnished in the Appendix-I and details relating to other programmes are to be shown as zero.

26. Other Directions

- i) Any expenditure that does not directly relate to the student's education shall not be considered.
- ii) Projected expenditure like advertisement of the institution in the ensuing block period, purchase of equipment, new recruitment to be made during the block period shall be met from the funds earmarked for the furtherance of the education.
- iii) Percentage of increase between financial year 2017-18 and 2018-19 will be taken into account to consider expenditure for the purpose of expenditure pertaining to the financial year 2019-20.
- iv) Schedules for salary payment for the teaching staff will be included for
 - (i) Those with qualifications
 - (ii) Those without qualifications.
- v) Interest on the loan given by the societies to the institutions in respect of internal funds will not be taken into consideration.
- vi) When an institution is running more than one course/programme, the income and expenditure statement and Balance sheet shall be

bifurcated and bifurcated statement certified by the Auditor shall be furnished along with the fee proposals. If it is not done, the proposals will be summarily rejected.

- vii) Annual TDS Returns filed in Forms 24Q and 26Q under Income Tax Act shall be submitted along with the proposal. **(Refer Schedule 25 and Schedule 26 for both years i.e 2018-19 & 2017-18).**
- viii) Depreciation only will be allowed on the buildings.
- ix) Any expenditure with corresponding income shall be disallowed if corresponding income is not shown.
- x) Filling up of the column relating to **fee proposed** (Programme wise) for the block period of 2020-21 to 2022-23 in the general information schedule is mandatory.
- xi) Upload the proof and purpose of the borrowings from Financial Institutions/Banks duly specifying the source of borrowings.
- xii) In the case of expenditure other than salaries wherever TDS provisions as per IT Act are applicable exceeding Rs. 30,000/- as single payment or Rs. 1,00,000/- in multiple payments to a single person shall upload TDS payment details.
- xiii) Expenditure incurred from college account shall only be considered.
- xiv) All the Colleges should maintain Websites with up to date information. The data submitted to the APHER&MC shall also be hosted on the College Website. Further the Colleges to host a link (URL) of the APHER&MC on its website, by clicking which the data submitted to the APHER&MC will be displayed on the APHER&MC Website.

27. Procedure to be adopted for filling the proformae:

- i) The Codes allotted by the respective conveners to the institution shall be used, for example NEET code for Medical Colleges.
- ii) Financial details shall be furnished in Rupees only.

- iii) The per student fee proposed should be programme-wise and for the block period 2020-21 to 2022-23 to be shown in the General Information schedule.
- iv) Audited financial statements for the year 2018-19 and 2017-18 of the Society/Trust shall also to be furnished along with the information relating to the institution together with the fee proposals. Scanned copy of the statements shall be furnished online along with the relevant data.
- v) If the institution furnishes incomplete data or fails to remit the processing charges as prescribed through **PAYMENT GATEWAY**, such proposals will not be considered and ignored.

28. The institute has to submit the following documents along with the fee proposals:

- i) Formats duly filled in and signed by the Secretary/ Correspondent/ Director/ Principal of the Institution;
- ii) Final audited Statements for the period from 01-04-2017 to 31-03- 2018 of the Institution as well as Society/Trust;
- iii) Final audited Statements for the period from 01-04-2018 to 31-03- 2019 of the Institution as well as Society/Trust;
- iv) Form 24Q and 26Q of IT Act for both financial year 2018-19 & 2017- 18.
- v) Statement of amounts paid for both financial year i.e. 2018-19 & 2017- 18 towards affiliation, university development fee, examination fee etc.
- vi) Income Tax filed acknowledgement with computation of income and audit report in prescribed form 10B/10BB as applicable for both financial year 2019-20 & 2018-19.
- vii) Documents relating to gratuity fund and payment of gratuity settled by gratuity fund manager.

- viii) Letter of confirmation of conducting audit and certified statements prepared based on the accrual system of accounting issued by the statutory auditor along with auditor details like name, mobile number, e-mail etc.
- ix) Details of sanctioned intake approved by the competent authority Programme wise to be submitted.
- x) Other information/documents, if any (specify).


29. The following directions of Hon'ble High court of A.P., in the D.B. Judgment dt.29.10.2011 in WP's No.16547/2010 and batch reported in 2012 (3) ALT 686 (D.B.) is brought to the notice of the Institutions: -

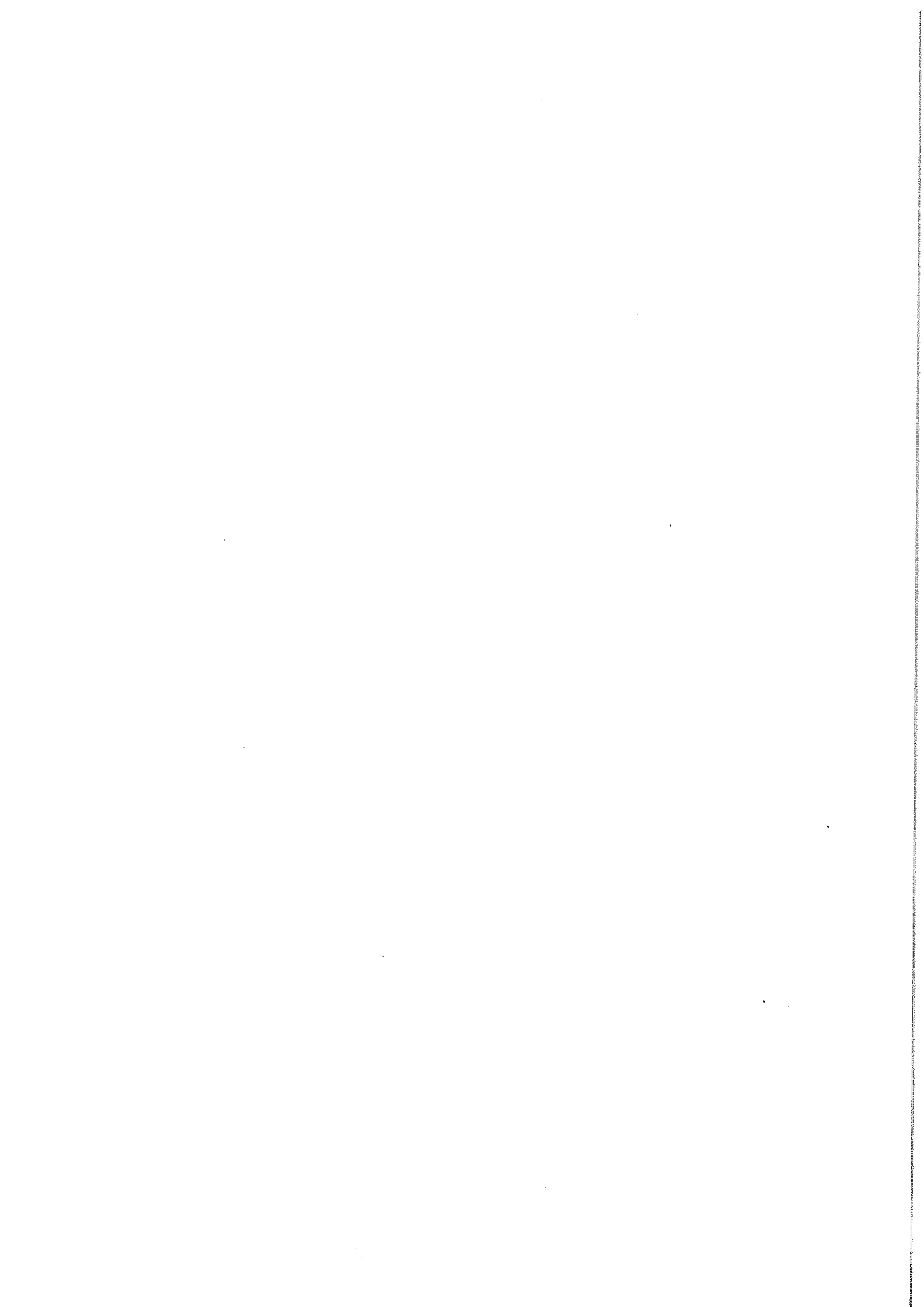
".....an institution which is unresponsive or does not submit statements of income and expenditure, audited balance sheets, and requirements for developmental needs for the immediately preceding year; particulars of expenditure incurred on salaries and infrastructure and other particulars as may be specified (with supporting bills, vouchers or receipts, etc.) shall not be permitted to collect any fee...."

Accordingly, in case of failure to furnish specified data as mentioned above or submission of proposal with incomplete data the institution/college will not be entitled for determination fee and will not be allowed to collect any fee from the students for the block period 2020- 21 to 2022-23 in terms of the said judgment.

MEMBR SECRETARY

**Andhra Pradesh Higher Education Regulatory and
Monitoring Commission (APHER&MC)**

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ANNEXURE - III

ANDHRA PRADESH HIGHER EDUCATION REGULATORY AND MONITORING COMMISSION

Government Of Andhra Pradesh



2nd Floor, Sree Mahendra Enclave, NRI Block (C-Block), Tadepalli, Guntur Dist. - 522 501

☎ : 08645 274442, ✉ E-mail: aphermc@gmail.com 🌐 Website: www.aphermc.ap.gov.in

Noti.No.01/APHERMC/M&D/2024

Date: 19-12-2024

NOTIFICATION

P.G. Medical and Dental Colleges - Submission of data for fee fixation

The Andhra Pradesh Higher Education Regulatory and Monitoring Commission proposes to review and determine fee structure for the programmes, viz. PG in Medical programmes and PG in Dental Programmes in the Private Un-Aided Professional Institutions in the State of Andhra Pradesh for the Block Period 2020-21 to 2022-23, **as per the directions by the orders of the Hon'ble High Court of Andhra Pradesh in W.P.No.9871 of 2020 and batch dated 12.12.2024.**

The Managements of all those concerned Private Un-Aided Professional Medical and Dental Colleges in the State of Andhra Pradesh are hereby required to submit relevant data, together with their Audited Financial Statements for the years 2017-18 and 2018-19, in the prescribed schedules (Schedule Formats are available in the APHERMC Website www.aphermc.ap.gov.in) by **26.12.2024 through email (auditorsaphermc@gmail.com)** in the prescribed format in respect of UG, PG and Super specialities in Medical courses; and UG, PG in Dental Programmes. The guidelines for the submission of data are available on the APHERMC's website. The data shall be furnished programme-wise, as prescribed in the guidelines.

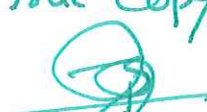
Fee shall not be fixed for the Institutions, who do not propose any fee proposals or are unresponsive and do not submit the relevant data on or before the prescribed last date i.e. **26.12.2024.**

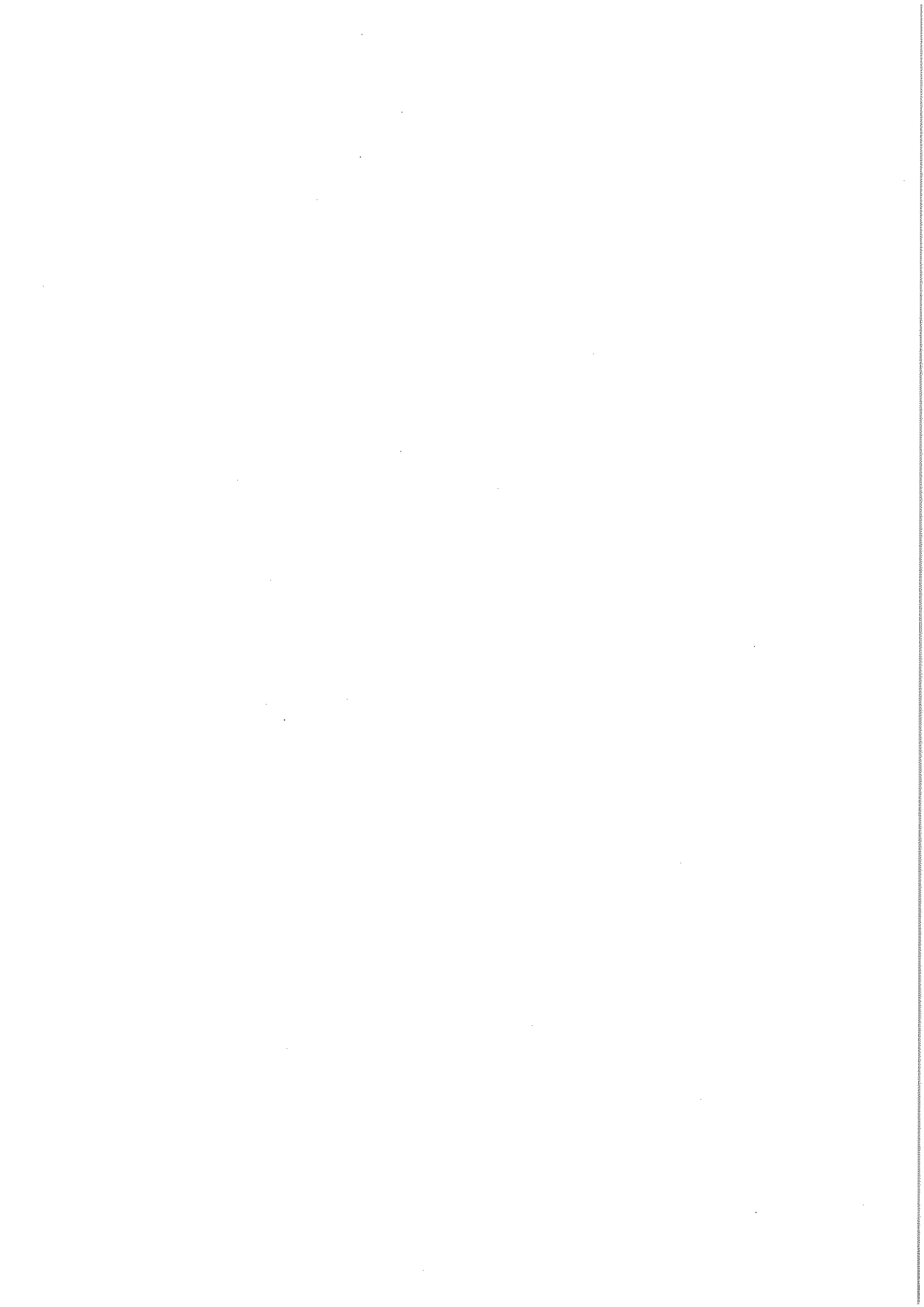

19.12.24
MEMBER SECRETARY & CEO

Member Secretary & CEO
A.P. Higher Education
Regulatory & Monitoring Commission

Copy to:

1. PS to the Hon'ble Chairperson, APHERMC.
2. PA to the The Principal Secretary to Government Health, Medical and Family Welfare Department.

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Guidelines for furnishing fee proposals by Private Un-aided Professional Institutions (Medical, Dental, Ayush, Nursing, Para medical, Agriculture and Horticulture) in the State of A.P. for the block period 2020-21 to 2022-23.

1. As per the dicta laid down in TMA Pai Foundation Vs State of Karnataka (2002) 8 SCC 481 and in P.A. Inamdar Vs State of Maharashtra (2005) 6 SCC 537, the unaided private professional colleges as per the rights guaranteed under Article 19 (1)(g) of Constitution of India is engaged in an occupation and as such, they are entitled to make surplus of not more than 15% per annum for the development of the institution. In another judgment of the Supreme Court of India i.e. Indian Medical Association Vs Union of India reported in (2011) 7 SCC at Paras 93 and 94 it is categorically culled out that these educational institutions should run for charity and not for earning surplus.
2. As per the provisions of Prohibition of Capitation Fee Act, the collection of capitation fee by Private Unaided Professional Institutions by whatever name is illegal.
3. The Institutions shall submit final audited statements of income and expenditure, and balance sheets and indicate requirements for the developmental needs for the immediately preceding year, particulars of expenditure incurred on salaries and infrastructure and other particulars (with supporting bills, vouchers or receipts etc.).
4. Accordingly, any fee proposals in respect of Private Unaided Professional Institutions will be evaluated keeping in view the above noted cardinal principles.
5. It is therefore necessary that the fee proposals furnished by the Private Unaided Professional Institutions have to be evaluated based on the income and expenditure of the institutions as well as the Societies/Trusts under which umbrella the said institutions are established/functioning.
6. Further in order to evaluate the fee proposals the following principles will be considered for adoption keeping in view the interest of both the institutions as well as the student community.

- i) All the required financial information should be submitted as per the Mercantile (Accrual) System of Accounting. Financial information submitted in any other system of accounting will not be treated as the information provided by the institution and the same will not be considered for the purpose of evaluation.
 - ii) If an institution previously followed any other system of accounting and for the purpose of fee fixation has migrated to the Mercantile (Accrual) System of Accounting, all the expenditure which pertains to the previous financial years shall be excluded while preparing the financial statements/ information to be submitted to the Andhra Pradesh Higher Education Regulatory and Monitoring Commission (APHER&MC).
 - iii) The fee shall be fixed based on the revenue expenditure including depreciation on the Assets of the institution.
7. In order to evaluate the total income of the institution the following heads are to be taken into consideration.
- i) Fee Receipts from the programme – **(Refer Schedule-1)**
 - ii) Fee receipts from other programmes run by the institution **(Refer Schedule-1).**
 - iii) Other income like Collections/Fee from patients both in and out patients, investigation charges, Aarogyasri receipts and Other income like interest on investments, rents received, interest on fixed deposits etc **(Refer Schedule - 2).**
 - iv) Grants received from the Government and other sources **(Refer Schedule-14)**
8. With regards to the expenditure it is broadly categorized as follows:
- A) Salary Expenditure:**
- i) Salary expenditure on teaching faculty who are fully qualified as per norms, including the age of retirement and within the required cadre strength as per the **Medical Council of India / Dental Council of India / Nursing Council of India/ State Government/NTRUHS** any other authorized body norms.

Note: 1. The salary expenditure of the teaching faculty for whom the Tax Deductions (TDS) are made only will be considered.

2. The proof of highest qualification of the teaching faculties concerned shall be uploaded.

(Refer Schedule - 3 for both 2018-19 & 2017-18).

- ii) Salary expenditure of teaching faculty who are not fully qualified regarding qualifications, age, and staff appointed beyond prescribed teacher student ratio etc. **(Refer Schedule - 4 for both 2018-19 & 2017-18).**
- iii) Salary expenditure of non-teaching staff, who are on regular scales and within the prescribed teaching and non-teaching ratio, including the age of retirement **(Refer Schedule - 5 for both 2018-19 & 2017-18).**
- iv) Salary expenditure of non-teaching staff, who are on consolidated / contract emoluments or reemployed beyond the age of retirement and staff engaged beyond the prescribed teaching and non-teaching ratio **(Refer Schedule - 6 for both 2018-19 & 2017-18).**
- v) The retirement age shall be **65** years for teaching faculty and **60** Years for non-teaching staff and **60** years for last grade servants.
- vi) Arrears of previous years' salary should not be included in the gross salary and should be shown separately.
- vii) In order to consider the expenditure on teaching and non-teaching staff, the cadre strength fixed by the respective competent authorities like **MCI /DCI/ NCI, State Government** etc., have to be adopted. Persons who are appointed over and above this strength shall be shown in the other related proforma.
- viii) Faculty norms shall be as per notification issued by respective competent authorities like MCI, DCI, NCI, State Government etc.
- ix) In case any of the employee service is utilized for more than one programme, such names shall be shown only in one programme.

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If the Auditor is a partner of the firm; following additional details shall be given;

- a) Firm ICAI Registration Number
- b) PAN Number of the Firm.
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NOTE:-

(a) If the above said details are not furnished, auditor's report will not be considered and the fee proposal will be summarily rejected.

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b)	P G Programme (MDS)	Rs.72,000/-

3) Agriculture Colleges

S No	Name of the Programme	Processing charges
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		per Programme in (Rs.)
a)	B.Sc.(Hons.)Ag.	Rs.72,000/-

4) Horticulture Colleges

S No	Name of the Programme	Processing charges per Programme in (Rs.)
a)	B.Sc. (Hons.)Horti.	Rs.72,000/-
b)	M.Sc.(Horticulture)	Rs.72,000/-
c)	Ph.D.(Horticulture)	Rs.72,000/-

5) Nursing, Ayush, Para Medical and Physiotherapy Colleges

S No	Name of the Programme	Processing charges per Programme in (Rs.)
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b)	BAMS / BHMS / BNYS	15,000/-
c)	Para Medical Programmes	15,000/-
d)	Physiotherapy Programmes	15,000/-

25. For the purpose of obtaining the relevant data, particulars are to be furnished institution-wise. If any institution runs more than one programme, the data relating to all the programmes is to be provided in one set of proformae. For this purpose the following -sets of proformae are evolved.

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Appendix – V <i>(To be furnished by the institutions running Physiotherapy and other programmes, if any)</i>	B P T, M P T
Appendix – VI <i>(To be furnished by the institutions running Ayush and other programmes)</i>	BAMS, BHMS, BNYS, BUMS, MD Homeo, MD Ayurveda, MD Naturopaty, MD UNANI
Appendix – VII <i>(To be furnished by the institutions running Agriculture, Horticulture and other programmes)</i>	B.Sc.(Hons.)Ag., B.Sc. (Hons.)Horti., M.Sc.(Horticulture), Ph.D.(Horticulture)

Note:

- a) If an institution runs only one programme for example MBBS, and does not run other programmes, the data has to be furnished in the Appendix-I and details relating to other programmes are to be shown as zero.

26. Other Directions

- i) Any expenditure that does not directly relate to the student's education shall not be considered.
- ii) Projected expenditure like advertisement of the institution in the ensuing block period, purchase of equipment, new recruitment to be made during the block period shall be met from the funds earmarked for the furtherance of the education.
- iii) Percentage of increase between financial year 2017-18 and 2018-19 will be taken into account to consider expenditure for the purpose of expenditure pertaining to the financial year 2019-20.
- iv) Schedules for salary payment for the teaching staff will be included for
 - (i) Those with qualifications
 - (ii) Those without qualifications.
- v) Interest on the loan given by the societies to the institutions in respect of internal funds will not be taken into consideration.
- vi) When an institution is running more than one course/programme, the income and expenditure statement and Balance sheet shall be

bifurcated and bifurcated statement certified by the Auditor shall be furnished along with the fee proposals. If it is not done, the proposals will be summarily rejected.

- vii) Annual TDS Returns filed in Forms 24Q and 26Q under Income Tax Act shall be submitted along with the proposal. **(Refer Schedule 25 and Schedule 26 for both years i.e 2018-19 & 2017-18).**
- viii) Depreciation only will be allowed on the buildings.
- ix) Any expenditure with corresponding income shall be disallowed if corresponding income is not shown.
- x) Filling up of the column relating to **fee proposed** (Programme wise) for the block period of 2020-21 to 2022-23 in the general information schedule is mandatory.
- xi) Upload the proof and purpose of the borrowings from Financial Institutions/Banks duly specifying the source of borrowings.
- xii) In the case of expenditure other than salaries wherever TDS provisions as per IT Act are applicable exceeding Rs. 30,000/- as single payment or Rs. 1,00,000/- in multiple payments to a single person shall upload TDS payment details.
- xiii) Expenditure incurred from college account shall only be considered.
- xiv) All the Colleges should maintain Websites with up to date information. The data submitted to the APHER&MC shall also be hosted on the College Website. Further the Colleges to host a link (URL) of the APHER&MC on its website, by clicking which the data submitted to the APHER&MC will be displayed on the APHER&MC Website.

27. Procedure to be adopted for filling the proformae:

- i) The Codes allotted by the respective conveners to the institution shall be used, for example NEET code for Medical Colleges.
- ii) Financial details shall be furnished in Rupees only.

- iii) The per student fee proposed should be programme-wise and for the block period 2020-21 to 2022-23 to be shown in the General Information schedule.
- iv) Audited financial statements for the year 2018-19 and 2017-18 of the Society/Trust shall also to be furnished along with the information relating to the institution together with the fee proposals. Scanned copy of the statements shall be furnished online along with the relevant data.
- v) If the institution furnishes incomplete data or fails to remit the processing charges as prescribed through **PAYMENT GATEWAY**, such proposals will not be considered and ignored.

28. The institute has to submit the following documents along with the fee proposals:

- i) Formats duly filled in and signed by the Secretary/ Correspondent/ Director/ Principal of the Institution;
- ii) Final audited Statements for the period from 01-04-2017 to 31-03- 2018 of the Institution as well as Society/Trust;
- iii) Final audited Statements for the period from 01-04-2018 to 31-03- 2019 of the Institution as well as Society/Trust;
- iv) Form 24Q and 26Q of IT Act for both financial year 2018-19 & 2017- 18.
- v) Statement of amounts paid for both financial year i.e. 2018-19 & 2017- 18 towards affiliation, university development fee, examination fee etc.
- vi) Income Tax filed acknowledgement with computation of income and audit report in prescribed form 10B/10BB as applicable for both financial year 2019-20 & 2018-19.
- vii) Documents relating to gratuity fund and payment of gratuity settled by gratuity fund manager.

- viii) Letter of confirmation of conducting audit and certified statements prepared based on the accrual system of accounting issued by the statutory auditor along with auditor details like name, mobile number, e-mail etc.
- ix) Details of sanctioned intake approved by the competent authority Programme wise to be submitted.
- x) Other information/documents, if any (specify).

29. The following directions of Hon'ble High court of A.P., in the D.B. Judgment dt.29.10.2011 in WP's No.16547/2010 and batch reported in 2012 (3) ALT 686 (D.B.) is brought to the notice of the Institutions: -

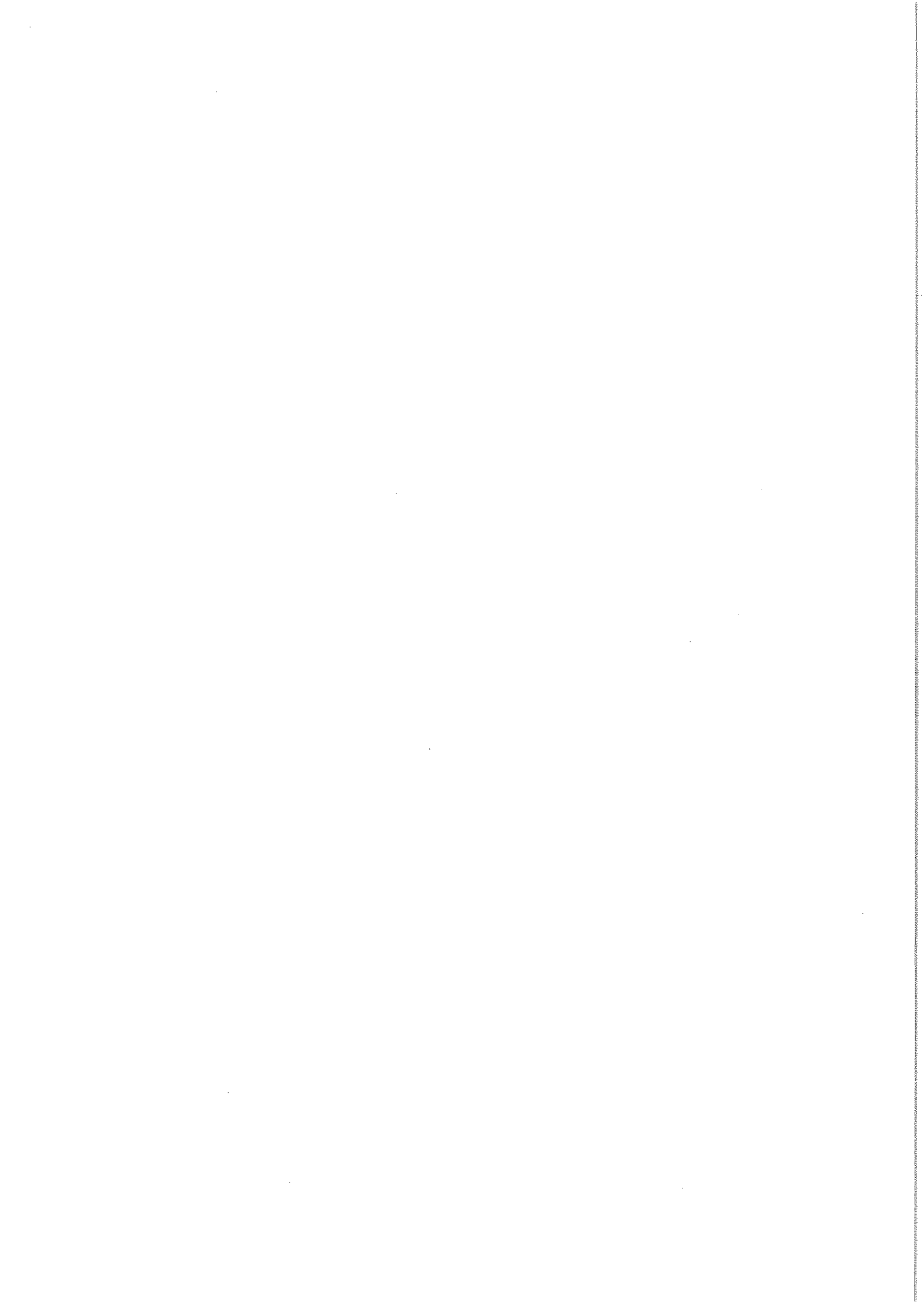
".....an institution which is unresponsive or does not submit statements of income and expenditure, audited balance sheets, and requirements for developmental needs for the immediately preceding year; particulars of expenditure incurred on salaries and infrastructure and other particulars as may be specified (with supporting bills, vouchers or receipts, etc.,) shall not be permitted to collect any fee...."

Accordingly, in case of failure to furnish specified data as mentioned above or submission of proposal with incomplete data the institution/college will not be entitled for determination fee and will not be allowed to collect any fee from the students for the block period 2020- 21 to 2022-23 in terms of the said judgment.

MEMBR SECRETARY

**Andhra Pradesh Higher Education Regulatory and
Monitoring Commission (APHER&MC)**

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Annexure - IV

STATEMENT OF INSTITUTIONAL AND QUALITY PARAMETERS FOR THE BLOCK PERIOD 2020-23

Sl. No.	Parameters	01	02	03	04	05	Score
I. Institutional Parameters							
1	Year of Establishment	<5 Years	6 - 10 Years	11 -15 Years	16- 20Years	> 20 Years	
2	Percentage of Admitted Student strength to Sanctioned strength	Below 25%	26-45%	46-65%	66-85%	>85%	
3	No. of Teaching Faculty- Permanent/ Contract	>1:6	1:5	1:4	1:3	1:2	
4	No. of Teaching Faculty with 5 plus years of experience	>5	6 - 8	9 - 11	12 - 14	>15	
5	No of Teaching faculty with UG, PG, Doctoral, Post Doctoral, Super speciality	1 - 10	11 - 20	21 - 30	31 - 40	> 40	
6	No of Teachers recognised as research guides	1 - 5	6 - 10	11 - 15	16 - 20	> 20	
7	Faculty-Student Ratio	>1:35	1:30	1:25	1:20	<1:15	
8	Student Patient ratio	1:1		1:2		1:3	
9	Bed Patient ratio	1:1		1:2		1:3	
10	Student Support like Simulation-based learning, Skill lab, IT training, Virtual lab learning, Soft Skills learning, Communication, Placement Training, etc	1	2	3	4	> 5	
11	Student Placements			Local Orgn.		MNCs	
12	Student Awards / Rewards	1 - 4	5 - 8	9 - 12	13 - 16	> 17	
13	Faculty Awards & Rewards	-	-	-	State	National	
14	NBAL/ NAAC/ NIRF Accreditation	-	-	-	-	Accreditation	
15	No. of teachers awarded with National / International Fellowships	-	-	-	National	Intl.	

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	Seminars/ Workshops/ Conferences organized	1 - 2	3 - 4	5 - 6	7 - 8	7 - 8	> 9
16	Library - Books, Journals	Books: 1000 - 5000 Journals: <10	5001 - 10,000	10,001 - 15,000	15,001 - 20,000	15,001 - 20,000	> 20,000
17	Access to e-journals and Digital libraries	>20	11 - 20	21 - 30	31 - 40	31 - 40	> 40
18	E-Content resources used in Teaching Learning	Yes	21 - 40	41 - 60	61 - 80	61 - 80	>80
19	Skill Development and Innovation	Yes	-	-	-	-	-
20	IT process integrated in learning systems	Yes	-	-	-	-	-
21	Software adopted in learning systems	Yes	-	-	-	-	-
22	MoUs with Institutions/ Industries/Corporate Houses/ Pharma Houses / Research labs	<2	3 - 4	5 - 6	7 - 8	7 - 8	>9
23	Developmental Assistance from No. of Private External Agencies / Industrial Collaborations	<2	3 - 4	5 - 6	7 - 8	7 - 8	> 9
24	Participation in Community Development Activities	Yes	-	-	-	-	-
25	Combined Metric for Publication (PU)	1 - 10	11 - 20	21 - 30	31 - 40	31 - 40	> 40
26	Combined Metric for Quality of Publication (QP)	1 - 10	11 - 20	21 - 30	31 - 40	31 - 40	> 40
27	IPR and Patents	Yes	-	-	-	-	-
28	Sponsored Research Projects	1	2	3	4	4	>5
29	Percentage of Students from Other States/Nations	1 - 5 %	6 - 10 %	11 - 15 %	16 - 20 %	16 - 20 %	> 20 %
30	Percentage of women students	20 - 30 %	31 - 40 %	41 - 50 %	51 - 60 %	51 - 60 %	> 60 %
31	Percentage of Students from Foreign Students	1 - 5 %	6 - 10 %	11 - 15 %	16 - 20 %	16 - 20 %	> 20 %
32	Gender Sensitization Programmes and Initiatives	Yes	-	-	-	-	-
33	Any Other relevant information.	-	-	-	-	-	Yes

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Sno	Score	Furtherance
1	0-13	6
2	14-26	7
3	27-39	8
4	40-52	9
5	53-65	10
6	66-78	11
7	79-91	12
8	92-104	13
9	105-117	14
10	>117	15

***Note:** The Higher Educational Institutions shall provide data for the period 2017-18 and 2018-19 with documentary evidence.

Sd/-
Justice M. Venkata Ramana
Chairperson

Sd/-
Prof. P. Vijaya Prakash
Vice Chairperson

Sd/-
Prof. D. Suryachandra Rao,
Member Secretary & CEO

Sd/-
Dr. N.Ramanaiah,
Member Academic

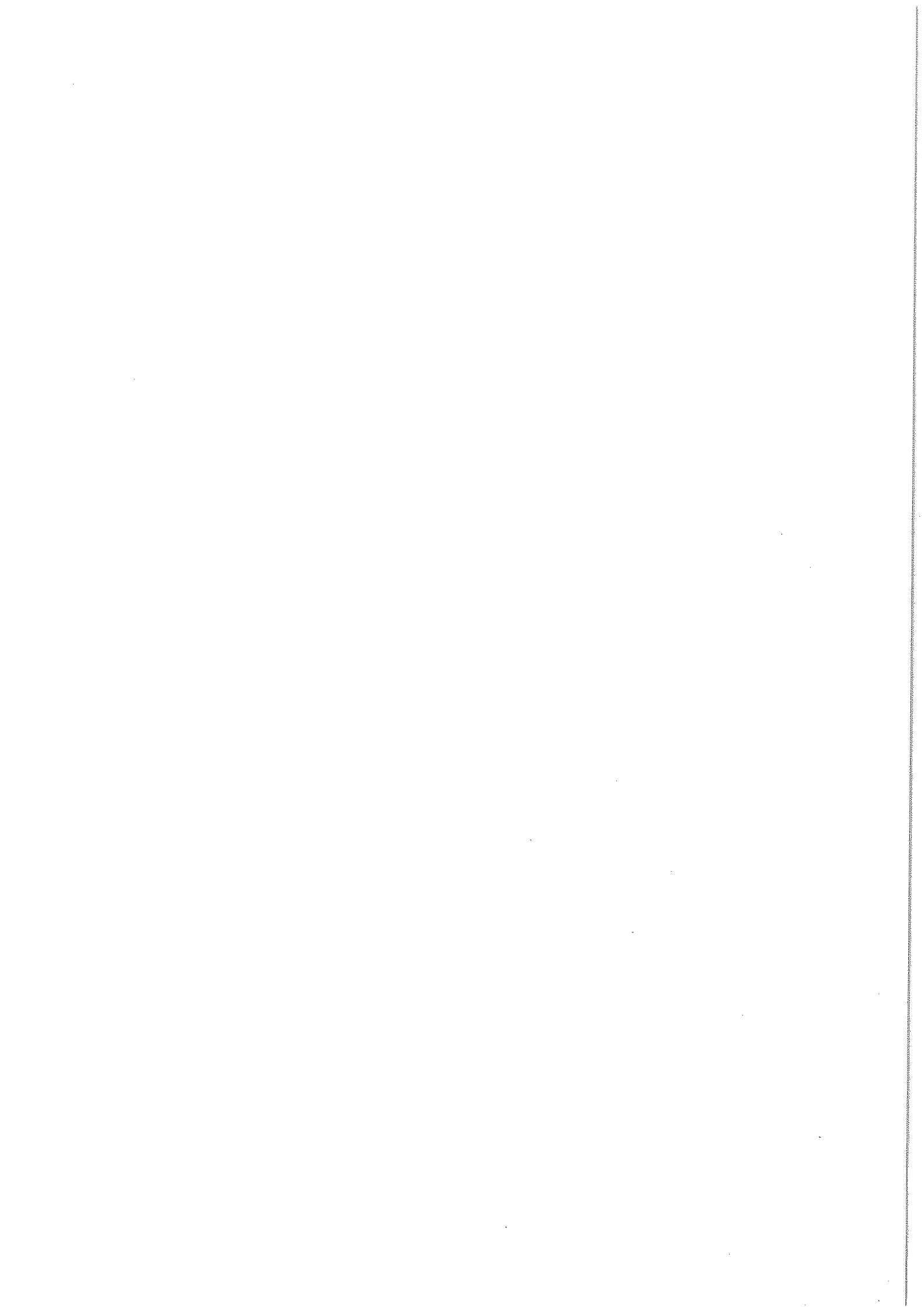
Sd/-
Prof. N.P. Eswara Reddy,
Member Academic

Sd/-
CA Ravi Kiran K.S.R
Member Finance

Sd/-
P. Ramesh Kumar IAS (Retd.)
Member Administration

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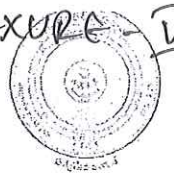






ANDHRA PRADESH HIGHER EDUCATION **ANNEXURE - V**
REGULATORY AND MONITORING COMMISSION

III Floor, Sree Mahendra Enclave, NRI Block (C-Block),
NH-16, Tadepalli, Guntur District - 522501
Office Telephone: 08645 274443 E-mail Id : aphermc@gmail.com



Lr.No. 05 /APHERMC/ADMN/2025

Date:01.01.2025

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From
The Member Secretary & CEO
A.P.Higher Education Regulatory and
Monitoring Commission (APHERMC)
Tadepalli, Guntur District-522 501

To
The Principal
CKST - C K S TEJA INST OF
DENTAL SCI - TIRUPATI - CTR

Dear Sir /Madam,

Sub: APHERMC - Determination of fee structure for the PG
Medical/Dental programmes offered by Medical/Dental colleges for
the block period 2020-21 to 2022-23- Request to provide additional
information - Req.

Ref: 1. Notification to review, determine and regulate the fee structure for
the PG programmes offered at the Private Un-aided Medical and
Dental Institutions, Dt. 19.12.2024.
2. APHERMC Act, 2019, APHERMC Rules, 2019
and APHERMC Regulations, 2020.
3. Lr.No.848/APHERMC/ADMN/2024, dated:19.12.2024

* * *

With reference to the subject and reference cited above, I am to inform
that your institution has submitted the data to the Commission for the
fixation of fees for the block period 2020-23 for PG Medical/Dental
programmes offered by your institution in the prescribed 31 schedules. On
verification of the data, the Commission including empaneled Chartered
Accountants found deficiencies, which are enlisted in the Annexures. The
Commission is forwarding the same along with its Evaluation Report for your
perusal and necessary action.

In this context, I am by the direction of the Commission to submit
objections/clarifications if any against the proposed disallowances indicated
hereunder, in the form of soft copies along with documentary evidence
(scanned) for all the items in the enclosures attached herewith for the
determination of the fee for various programmes offered by your institution
through an e-mail(auditorsaphermc@gmail.com) **on or before 06.01.2025**. I
further direct you to attend the '**Personal Hearing**' scheduled to be held **on
07.01.2025** at Sree Mahindra Enclave, NRI Block (C-Block), NH-16,
Tadepalli, Guntur District - 522501 and bring all the hard copies of
documentary evidences.

With regards,

Yours sincerely

MEMBER SECRETARY & CEO

Member Secretary & CEO

Enclosures:

1. Evaluation Report of the Commission on HEI - **Annexure-I**
2. Observations of the Commission on the data submitted by HEI - **Annexure-II**
3. Documentary evidence to be submitted by the Higher Education
Institution - **Annexure-III**.

Note: The HEI may access the same information in the APHERMC website -
<https://aphermc.ap.gov.in/>

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ANNEXURE I

EVALUATION REPORT OF THE COMMISSION


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OBSERVATIONS OF THE COMMISSION ON THE DATA SUBMITTED BY CKS THEJA INSTITUTE OF DENTAL SCIENCES & RESEARCH			
	APHERMC CODE: CKST		PG SUPER SPECIALITY
Sl.No.	Nature of Expenditure	2018-19	Reasons for proposed disallowance
1	Faculty Salaries		In case of PANs discrepancies, or working in more than one institution or else faculty names reflected in more than one programme, course, salaries of such faculty members shall be disregarded for fee determination.
2	Contract Lectures, Tutors etc.(Other than regular Faculty)		For the ineligible staff as per the regulations
3	Non-teaching staff		-do -
4	Administrative Expenses:		
	Advertisement	11,28,104	Statement of each item of expenses along with supporting invoices/bills are required for verification. Expenditure above the limit is disallowed.
	Rent,Rates & Taxes	1,23,750	Provide the bifurcation for the expenditure related to hostels and other letout property. Income related expense shall be disregarded
	Electricity Charges	70,16,934	
	Security Charges and House Keeping	2,51,045	
	Repairs & Maintenance Buildings	5,64,099	
	Lab Maintenance (including consumable stores)	25,01,968	
	Attachment fees svrr hospital	25,43,980	Statement of each item of expenses along with supporting invoices. Bills are required for verification.
	Library Recurring expenses	15,70,345	
	Repairs & Maintenance Computers	1,48,333	
	Travelling & Conveyance	6,69,108	
	Repairs & Maintenance Others, if any	1,56,825	Expenses without Specific in nature is disallowed. Provide statement of each expense along with supporting invoices or bills for verification.
	Repairs & Maintenance Vehicles	70,427	Vehicles Maintenance Expenses for transportation vehicles other than ambulance shall not be considered for fee determination.
	Vehicle Maintenance	2,47,999	
	Insurance Vehicles	40,540	

	software purchases expenses	2,65,006	Capital Expenditure is not considered in fee
5	Finance Cost		
	Interest on Loans from Society	3,58,858	
6	Legal Expenses		
	Legal expenses	1,12,500	The expenditure not related to imparting education will be disallowed
7	Depreciation		Depreciation in excess to the rates specified will be disallowed.
8	Cash Payments to faculty without any limits and for others above 5,000		Details to be submitted by the institution and also cash book to be produced for verification.

Other Observations:

1. The Asset wise depreciation is missing in the given Annexures. Please submit the same as per the audited financial statements.

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ANNEXURE-III

DOCUMENTARY EVIDENCE TO BE SUBMIT FOR THE FINANCIAL YEAR 2017-18 & 2018-19.

1. Cash/Day book- Narration / Details and Ledger along with the Bank statements from the respective banks. The said books of account are required for consideration of the expenditure incurred by the institution for imparting education in the relevant programmes.
2. List of all kinds of the faculty/staff, both teaching and non-teaching, who were working with the college as on 31st March, 2019 and 2020. Their names, designation, and gross salary as on 31st March, 2019 and 2020 are required.
3.
 - i. Salary Acquittance registers for faculty/staff, both teaching and non-teaching staff Form-16 from TRACES and monthly pay slips, on the rolls for the financial years 2017-18 and 2018-19 proof for the payment of the same through a bank. The proof of authenticated Bio-metric attendance for the payment of salary of teaching and non-teaching staff.
 - ii. Complete details of staff engaged in running buses, hostel, canteens and staff quarters etc., along with gross salary paid to them during the years 2017-18 and 2018-19.
 - iii. The Month wise necessary documents authenticated by Bio Metric attendance shall be attached with specific identification numbers.
4. Cash payments made in excess of Rs.5,000/- towards non-faculty salaries, and other expenses. Details of Faculty salaries paid in cash. Separate vouchers maintained for cash vouchers above Rs.5000/-
5. Furnish information with supporting documents for Loans Received from Societies, Banks or other Financial Institutions. Furnish the copies of financial statements submitted to Banks duly confirmed/ attested by the concerned Lending Bank.
6. Audited financial statements for the financial years 2017-18, 2018-19 and 2019-20 submitted to the income tax department. Copy of the returns/ forms submitted under the provisions of the Income

Tax Act, 1961 (form 10B/10BB/3cb-3cd and etc.), Copy of course-wise bifurcated financial statements for the institutions under the society duly certified by the auditor.

7. Particulars and proofs of payment for contract / outsourcing staff from the manpower agencies. Copies of Agreements entered if any.
8. Date-wise detailed statement showing the nature of each item of asset/ equipment purchased during the financial years 2017-18 and 2018-19 with copies of supporting invoices.
9. Details of Funds / grants, if any, received with nature and purpose of such receipt from Govt./Not Govt./Private agencies and utilizations of the same. Certificate of Utilization / Deviations if any submitted separate statement.
10. Each Programme wise income & expenditure statement for the programs offered by the institution relating to the financial years 2018-19 and 2019-20, along with the basis of apportionment /allocation of expenditure among various programs duly certified by a chartered accountant with UDIN has to be submitted, as student fee has to be determined for each programmes.

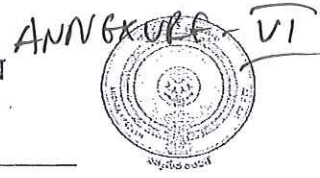
If there are more than one institution running under the same society: Institution wise income & expenditure statement running under the society relating to the financial year 2018-19 and 2019-20 duly certified by a chartered accountant with UDIN has to be submitted in Annexure-IIIa attached herewith.

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ANDHRA PRADESH HIGHER EDUCATION
REGULATORY AND MONITORING COMMISSION

III Floor, Sree Mahendra Enclave, NRI Block (C-Block),
NH-16, Tadepalli, Guntur District - 522501
Office Telephone: 08645 274443 E-mail Id : aphermc@gmail.com



Lr.No. 79/APHERMC/ADMN/2025

Date:20.01.2025

From
The Member Secretary & CEO
A.P. Higher Education Regulatory and
Monitory Commission (APHERMC)
Tadepalli, Guntur District-522501.

To
The Principal
CKST-C K S TEJA INST OF DENTAL
SCI-TIRUPATI-CTR

Dear Sir/Madam,

Sub: APHERMC – Regulation/Determination of Fee Structure for PG Medical/Dental Programs for the Block Period 2020–23 – Substantiate your expenditure claims on the proposed disallowances raised by the Commission – Request to attend for Personal Hearing (Second Hearing) scheduled to be held on 28.01.2025– Reg.

- Ref: 1. Notification to review, determine and regulate the fee structure for the PG programmes offered at the Private Un-aided Medical and Dental Institutions, Dt. 19.12.2024.
2. APHERMC Act, 2019, APHERMC Rules, 2019 and APHERMC Regulations, 2020.
3. Division Bench Judgment of Hon'ble High Court of AP in W.P.No.9871 of 2020 and batch dated 12.12.2024.
4. Lr.No.848/APHERMC/ADMN/2024, dated:19.12.2024.
5. Lr.No.0 /APHERMC/ADMN/2025, dated:01.01.2025.

With reference to the subject and cited references, I am to inform you that your institution has submitted data to the Commission in the prescribed 31 schedules for the fixation of fees for PG Medical/Dental programs for the block period 2020–23. Furnishing supplementary data addressing the deficiencies pointed out by the Commission, you participated in the “Personal Hearing (First Hearing)” on 07.01.2025.

During the review process, basing on the provisions of the APHERMC Act, Rules & Regulations/Guidelines thereunder, in consultation with empanelled Chartered Accountants, the Commission proposed disallowance of certain expenditures claimed under specific heads. The details of these disallowances are listed in **Annexure-I**, which is enclosed for your reference. As per the directions of Hon'ble the High Court of AP in the order cited in the 3rd reference, you are requested to offer your views on the same.

(P.T.O.)

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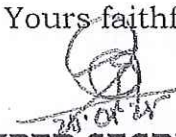
You are hereby requested to:

1. Submit views/clarifications, if any, regarding the proposed disallowances, in the form of **soft copies** along with **scanned documentary evidence** for all items listed in **Annexure-I**, via email to auditorsaphermc@gmail.com on or before **25.01.2025**.
2. Attend the **Personal Hearing (Second Hearing)** scheduled on **28.01.2025** at Sree Mahendra Enclave, NRI Block (C-Block), NH-16, Tadepalli, Guntur District - 522501. Please ensure to bring **hard copies of all relevant documentary evidence** to substantiate your claims.

Your timely cooperation and adherence to these directives are essential to regulate the fee structure for your institution's PG programs, to pass final orders.

Thank you for your attention to this matter.

Yours faithfully,


MEMBER SECRETARY & CEO
Member Secretary & CEO
APHERMC

Enclosure:

1. *Statement of Disallowances of expenditures claimed by you under different heads – **Annexure-I***

*Note: The details can also be accessed on the APHERMC website:
<https://aphermc.ap.gov.in>.*

Copy to:

1. *PS to Chairperson, Andhra Pradesh Higher Education Regulatory and Monitory Commission, Tadepalli, Guntur District.*
2. *PS to The Principal Secretary to Government, Health, Medical & Family Welfare Department, A.P. Secretariat, Velagapudi, Guntur District.*

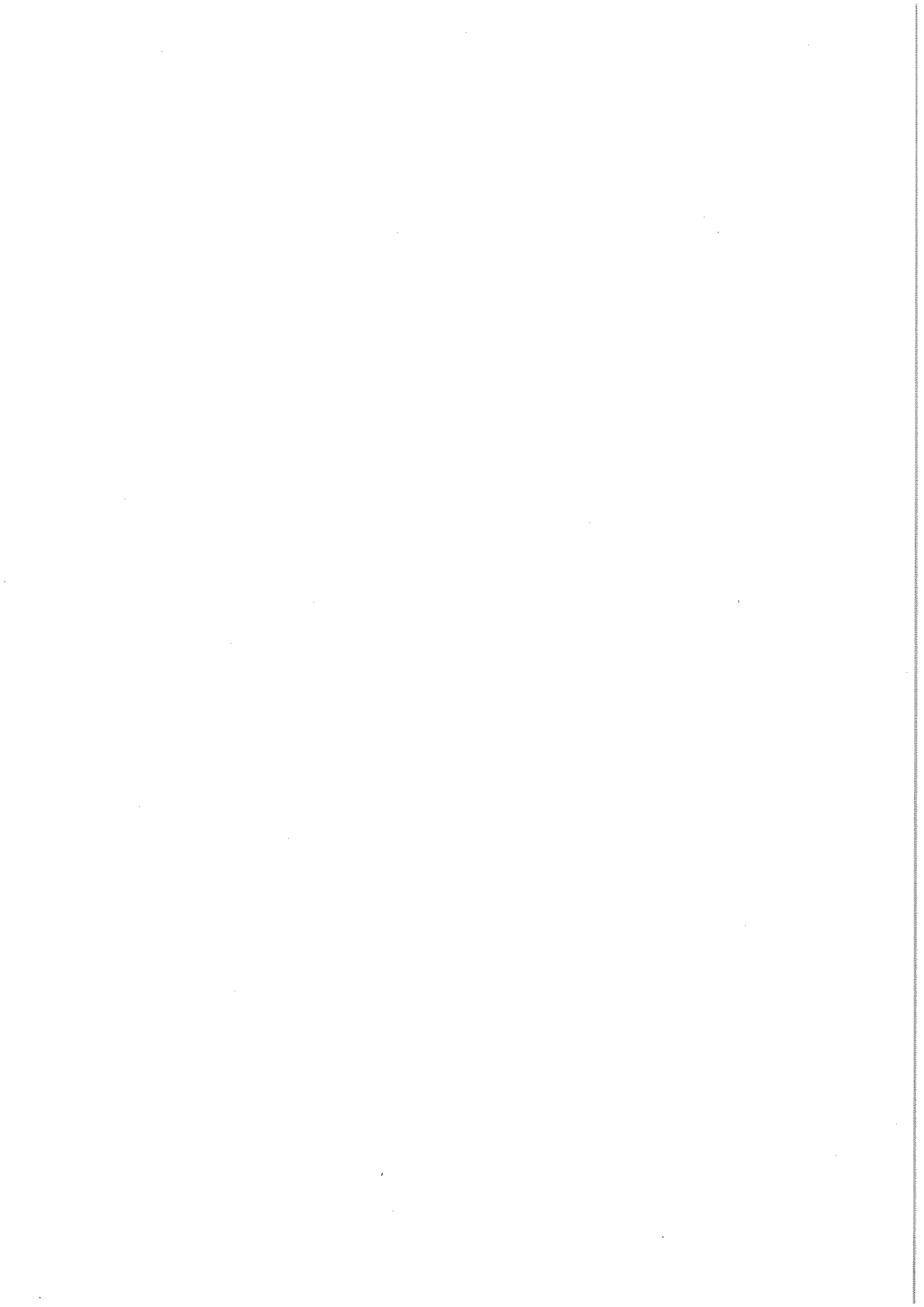
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ANNEXURE - I

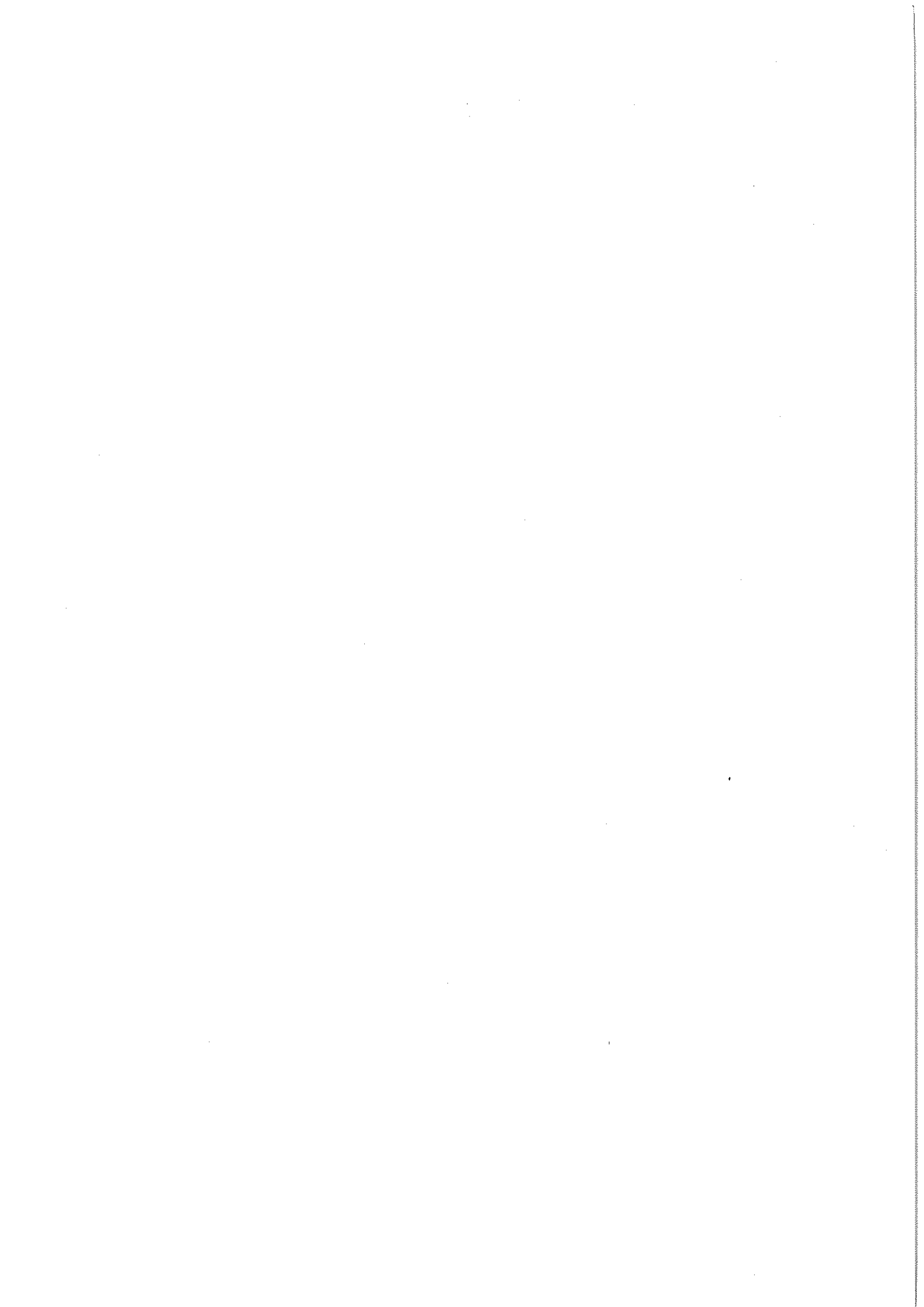
CKST-C K S TEJA INST OF DENTAL SCI-TIRUPATI			
COURSE: DENTAL PG		Amount in Rs.	
S.No	OBSERVATIONS	CLINICAL	NON CLINICAL
1	Total Expenditure (including the expenditure towards other ancillary activities) from the Course wise Bifurcated Expenditure statement Cerified by the chartered Accountant is considered after reducing the Income generated from the ancilliary activities as the Statutory requirement to establish a medical / dental college is to maintain a hospital. The expenditure towards imparting education and treating the patients in the hospital attached to the college are inseparable. The Income generated from the ancillary activities are to be utilised for imparting education for the purpose of college, that is to benefit the students only. Such income cannot be treated as separate activity and if done so it amounts to profiteering.		
i	GROSS INCOME FROM RUNNING HOSPITALS	76,12,780	27,28,970
2	DISALLOWANCES		
i	ADMINISTRATIVE EXPENDITURE:		
	ADVERTISEMENT	7,43,487	2,939
	EXPENDITURE NOT RELATED to IMPARTING EDUCATION	4,73,903	2,29,939
	BUILDING PAINTINGS	8,18,533	3,74,613
	FUNCTIONS AND CELEBRATIONS	34,819	14,106
	LEGAL EXPENSES	2,00,000	-
ii	DEPRECIATION:		
	EXCESS DEPRECIATION ON COMPUTERS	45,627	- 17,289
3	OTHER OBSERVATIONS:		
	-NIL-		

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ANNEXURE - VII				
CKST-C K S TEJA INST OF DENTAL SCI-TIRUPATI				
COURSE: DENTAL PG		Amount in Rs.		REMARKS
S.No	OBSERVATIONS	CLINICAL	NON CLINICAL	
1	Total Expenditure (including the expenditure towards other ancillary activities) from the Course wise Bifurcated Expenditure statement Cerified by the chartered Accountant is considered after reducing the Income generated from the ancilliary activities as the Statutory requirement to establish a medical / dental college is to maintain a hospital. The expenditure towards imparting education and treating the patients in the hospital attached to the college are inseparable. The Income generated from the ancillary activities are to be utilised for imparting education for the purpose of college, that is to benefit the students only. Such income cannot be treated as separate activity and if done so it amounts to profiteering.			The DCI norms and APHERMC guidelines on allowable expenditure were explained to the institution during the personal hearing on 28.01.2025, and the institution accepted the same.
i	GROSS INCOME FROM RUNNING HOSPITALS	7,612,780	2,728,970	
2	DISALLOWANCES			
i	ADMINISTRATIVE			
	ADVERTISEMENT	743,487	2,939	The expenditure is disallowed as per the APHERMC guidelines.
	EXPENDITURE NOT RELATED to IMPARTING EDUCATION	473,903	229,939	
	BUILDING PAINTINGS	818,533	374,613	
	FUNCTIONS AND	34,819	14,106	
	LEGAL EXPENSES	200,000	-	
ii	DEPRECIATION:			
	EXCESS DEPRECIATION ON COMPUTERS	45,627	17,289	Depreciation claimed beyond the specified rates under the
3	OTHER OBSERVATIONS:			
	-NIL-			

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ANNEXURE - VIII

FEE REGULATED AND RECOMMENDED FOR C K S TEJA INSTITUTE OF DENTAL SCIENCE(CKST), TIRUPATI, CHITTOOR, FOR THE BLOCK PERIOD 2020-21 TO 2022-23:

Name of the Programmes	Convenor Quota (50%) (in Rs.)	Management S1 (25%) & Institutional S2 (10%) Quota (in Rs.)	NRI Quota (S3) (15%) (Rs.)
Clinical Degree/ Clinical Diploma	224189	224189	To be notified by the Government
Para Clinical Degree/ Para Clinical Diploma	276942	276942	

Note: As per the law settled in *T.M.A. Pai Foundation v. State of Karnataka* [(2002) 8 SCC 481], *Islamic Academy of Education v. State of Karnataka* [(2003) 6 SCC 697], *P.A. Inamdar & Others v. State of Maharashtra* [(2005) 6 SCC 537], and *Vasavi Engineering College Parents Association v. State of Telangana* [(2019) 7 SCC 172] and followed in *Consortium of Engineering Colleges Management Association, Hyderabad vs. Government of AP & Others* [(2012) 3 ALT 686 (DB)], the Commission has applied a uniform fee for Convenor quota (50%), Management quota (25%) and Institutional quota (10%). Further, the Government has to notify the fee for the NRI Quota (15%).

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